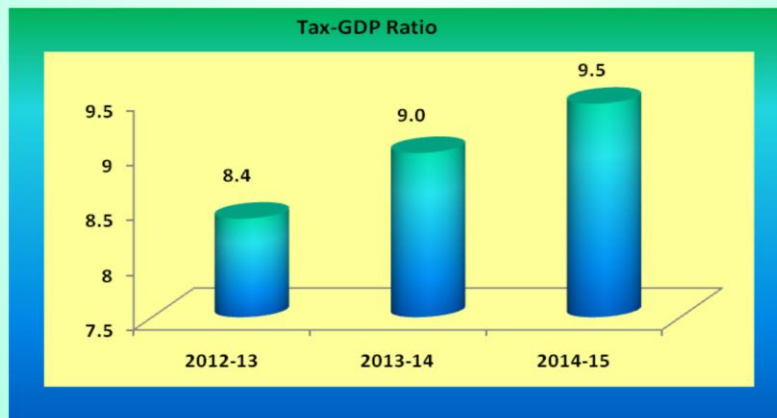




# FBR

## Biannual Review

Vol.14, No.2, January-June 2014-15



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## Foreword

*Despite several challenges like poor law and order in the country, energy shortages and compression of imports, FBR has been able to collect net tax revenues of Rs.2,590 billion during the year FY 2014-15, yielding 15% growth over the collection of Rs. 2,254 billion during FY 2013-14. On the tax revenue front many positive developments have been noticed and overall performance during FY 2014-15 remained satisfactory. The reforms have started paying the dividends in shape of improved compliance, higher revenue growth and tax GDP ratio. During FY 2014-15, FBR has not only improved tax GDP ratio to 9.5% but also set a record of increasing **Rs. 335 billion** in a single year.*

*The current issue of the FBR Biannual Review provides an update on FBR revenue generating efforts. The in-depth analysis of data for the year FY 2014-15 provides an insight in to various components of federal taxes. It also explains how the growth in tax yield is directly linked with the macroeconomic indicators of the economy.*

*The current publication also includes an report on “Two Years Revenue Performance” highlighting major initiatives and achievements by FBR, besides historical data on major revenue spinners of the four taxes and tax GDP ratio have also been included.*

*The efforts of the research team of Strategic Planning Reform & Statistics Wing are commendable in bringing out this issue of FBR Biannual Review. Suggestions and comments for improvement of this publication will be highly appreciated.*

**(Tariq Bajwa)**  
Secretary Revenue Division/  
Chairman, FBR

## Abbreviations

FBR	Federal Board of Revenue
DT	Direct Taxes
CD	Customs Duties
GST	General Sales Tax
STM	Sales Tax Import
STD	Sales Tax Domestic
FED	Federal Excise Duties
WHT	Withholding Taxes
VP	Voluntary Payments
CoD	Collection on Demand
AOPs	Association of Persons
NTN	National Tax Number
USAS	Universal Self-Assessment Scheme
SED	Special Excise Duty
PCT	Pakistan Customs Tariff
GDP	Gross Domestic Product
CH	Chapter
RTO	Regional Tax Office
LTU	Large Tax Payers' Unit
FY	Fiscal Year
CFY	Current Fiscal Year
PFY	Previous Fiscal Year

## **I. The Economy**

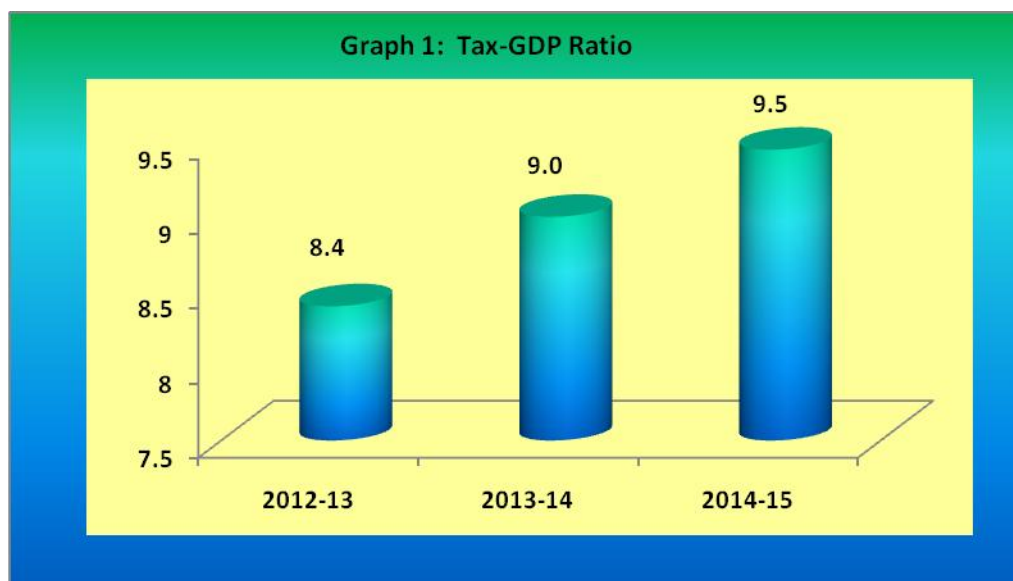
The economy of Pakistan has again started gaining the momentum of growth and development. The revival of growth that started in 2013-14, accelerated further in 2014-15. The factors contributing to this momentum in growth include the political resolve, reform initiatives and improved situation of law & order in the country. Moreover, the decline in oil prices, rise in foreign exchange buffers, growth in remittances and proceeds from privatization provided further support to the economy. Fiscal year 2014-15 registered some remarkable achievements. These include; low inflation, stable capital market, improved rating by international rating agencies, historical China Pak Economic Corridor (CPEC) agreement, issuance of Ijara Sakuk Bond, decline in unemployment rate from 6.2 to 6.0 percent etc.

On the tax revenue front many positive developments have been noticed and overall performance during FY 2014-15 remained satisfactory. The reforms have started paying the dividends in shape of improved compliance, higher revenue growth and tax GDP ratio. Despite all odds, FBR has not only improved tax GDP ratio to 9.5% in 2014-15 but also set a record of increasing **Rs. 335 billion** in a single year.

Keeping in view the current macroeconomic trends it is hoped that economy will move forward with faster pace. Speedy work on China Pak Economic Corridor would provide a big jump to economy of Pakistan and consequently boosting tax collection.

## II. FBR Revenue Collection vis-à-vis Target FY 2014-15

FBR has collected Rs. 2,590 billion as provisional collection during FY 2014-15 as against Rs 2,254.5 billion during FY 2013-14 entailing a growth of 15%. The revenue target for FY 2014-15 of Rs 2,605 billion has been achieved to the extent of 99.4%. As a result, the Tax GDP ratio has been enhanced to 9.5% from 9% which reflects marked improvement as compared with previous performance as compared with previous performances. A rising trend in the tax-GDP ratio during last three years is visible from the graph- 1.



FBR was allocated an ambitious target of Rs 2,810 billion for FY: 2014-15. The target was based on the assumptions that FBR revenue collection would remain at Rs 2,275 billion during 2013-14 (Base year) and there would be high trajectory growth of macroeconomic indicators forecast for FY 2013-14. However, the baseline was eroded by 21 billion and almost all the economic indicators remained below expectations. The revenue collection was also adversely affected by declining trend in the price of different commodities especially POL. Table 1 highlights the tax-wise target and collection during 2014-15.



**Table 1: A Comparison of Collection vis-avis Target 2014-15***Rs. Billion)*

Tax Head	Original Target	Revised Target	Provisional Collection (*)	Achievement of Target (%)	
				Original	Revised
Direct Taxes	1149	1109	1033.7	90.0	93.2
Sales Tax	1,206	1,082	1,087.8	90.2	100.5
Federal Excise	171	159	162.2	94.9	102.0
Customs duty	284	255	306.2	107.8	120.1
<b>All Taxes</b>	<b>2,810</b>	<b>2,605</b>	<b>2,589.9</b>	<b>92.2</b>	<b>99.4</b>

(\*) The collection for 2014-15 is provisional

The data reveals that almost 42% of the collection was contributed by sales tax followed by direct taxes 40%, customs 11.8% and FED 6.2% during FY 2014-15.

#### **Analysis of Head-wise Revenue Collection**

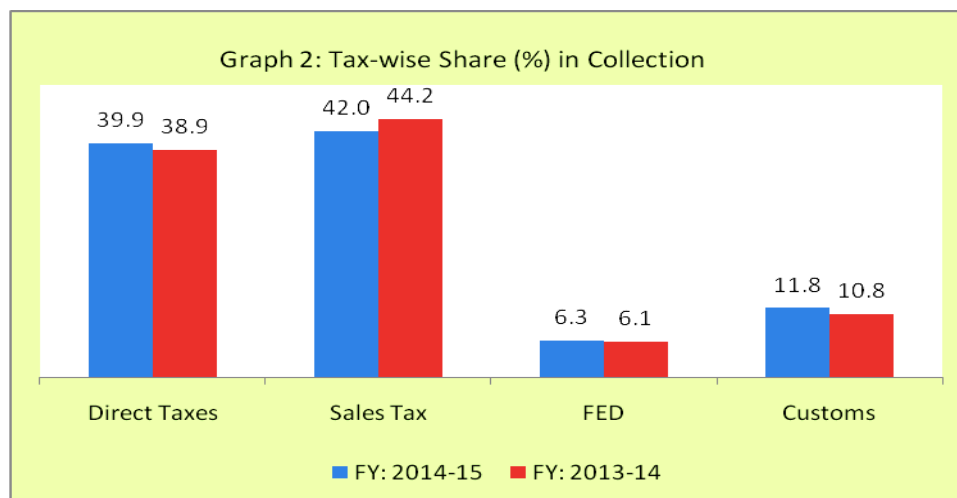
Out of total tax revenues, Rs. 2,590 billion, sales tax contributed Rs. 1087.7 billion with 9.2% growth. The growth in the collection of direct taxes has been 17.8%, customs 26.1% and FED by 12.3%. The head-wise provisional collection of FY: 2014-15 is given in (Table 2).

**Table 2: Comparison of Net Revenue Collection***(Rs. Billion)*

Revenue Heads	FY: 2014-15	FY: 2013-14	Growth	
			Absolute	(%)
Direct Taxes	1033.7	877.3	156.4	17.8
Sales Tax	1,087.8	996.4	91.4	9.2
FED	162.2	138.1	24.1	17.5
Customs	306.2	242.8	63.4	26.1
<b>TOTAL</b>	<b>2,589.90</b>	<b>2,254.6</b>	<b>335.3</b>	<b>14.9</b>

In absolute terms, Rs. 335.4 billion higher amount has been collected as compared to FY 2013-14. Performance of direct taxes and sales tax has been excellent as Rs. 156.4 billion and 91.4 billion additional amount has been collected during FY: 2014-15 respectively. Under the head of FED, Rs.24.1 billion higher revenue was realized whereas customs duty fetched Rs. 63.4 billion additional amount as compared to last fiscal year.

The share of sales tax has declined from 44.2% to 42.0% in federal taxes during 2014-15 (Graph 2). On the other hand, the share of direct taxes improved from 38.9% to 39.9% during current year. The share of custom duty has improved from 10.8% in 2013-14 to 11.8% in 2014-15.



### Refunds/Rebates

The tax-wise refund payments during FY 2014-15 have been presented in Table 3 where more than Rs. 10.3 billion higher refunds have been paid as compared to PFY.

**Table 3: Comparative Position of Refunds/ Rebates  
Payments during FY: 20 14-15 and FY: 2013-14**

(Rs. billion)

Tax Head	Refund / Rebate		Difference	
	2014-15	2013-14	Absolute	Growth (%)
Direct taxes	62,326	63,711	-1,385	-2.2
Sales Tax	43,783	32,384	11,399	35.2
Federal Excise	16	2	14	700.0
Customs Duty	9,091	8,732	359	4.1
<b>Total</b>	<b>115,216</b>	<b>104,829</b>	<b>10,387</b>	<b>9.9</b>

### Detailed Tax wise Analysis

**Direct Taxes:** The direct taxes have contributed 39.9% in the total tax receipts collected during FY: 2014-15. Historically, the share of direct taxes in total federal tax receipts has increased from

around 15% in 1989-90 to 39.9% in FY: 2014-15. The net collection stood at Rs. 1033.7 billion reflecting a growth of 17.8% over the corresponding period last year. An amount of Rs. 62.3 billion has been paid back as refund to the claimants as against Rs.63.7 billion during FY: 2013-14.

It may be recalled that the collection of direct taxes includes income tax and other direct taxes i.e. worker welfare fund and worker profit participation fund. The contribution of income tax in total direct taxes is around 98%.

The structure of income tax is based on withholding taxes (WHT), voluntary payments (VP) and collection on demand (COD). The collection during FY: 2014-15 shows that the share of WHT, VP and COD in gross collection has been 63%, 26% and 11% respectively. Details of these components of income tax collection are presented in Table 4.

**Table 4: Head-wise Performance of Direct Taxes**  
**A Comparison of FY: 14-15 & FY: 13-14 Collection**

*(Rs Million)*

Heads	2014-15	2013-14	Growth (%)	Share (%)	
				2014-15	2013-14
<b>Collection on Demand</b>	<b>115,495</b>	<b>80,582</b>	<b>43.3</b>	<b>10.6</b>	<b>8.8</b>
<b>Voluntary Payments</b>	<b>287,608</b>	<b>262,598</b>	<b>9.5</b>	<b>26.3</b>	<b>28.7</b>
<b>Deductions at Source (WHT)</b>	<b>691,181</b>	<b>571,667</b>	<b>20.9</b>	<b>63.2</b>	<b>62.5</b>
Miscellaneous	9,976	4,016	148.4	<b>0.9</b>	<b>0.4</b>
Gross Income Tax	1,094,284	914,847	19.6	<b>100.0</b>	<b>100.0</b>
Other DT	24281	22103	9.9		
<b>Total Gross Direct Taxes</b>	<b>1,096,046</b>	<b>940,966</b>	<b>16.5</b>		
Refunds	62,326	63,711	-2.2		
<b>Total Net Direct Taxes</b>	<b>1,033,720</b>	<b>877,255</b>	<b>17.8</b>		

*Source: FBR Data Bank*

### **Analysis of Components of Income Tax**

**Collection Out of Demand (CoD):** The collection from this head has improved by around 43.3% in FY 2014-15 as compared to PFY. This head reflects the real efforts on the part of income tax field formations. The reason for of better performance is due to initiation of audit activity which was stalled during previous fiscal year. Furthermore, efforts were put into recover the arrear demand.

**Voluntary Payments (VP):** This component includes payments with return and advances. Rs 287.6 billion have been generated during FY: 2014-15 as compared to Rs 262.6 billion in the corresponding period last year. Collection from VP has recorded a growth 9.5% (Table 5). Major component of voluntary payment is advance tax where a sum of Rs.269.7 billion has been collected in FY 2014-15 against Rs. 248.8 billion in FY: 2013-14. The collection from advance tax has grown by 8.4%. The second component of VP is payment with returns, which has boosted its collection by 30% during the period under review. This reflects efforts put in by FBR in CFY to persuade taxpayers to file their returns. The BTB initiatives of FBR played a vital role in it.

**Table 5: Collection of Income Tax by Voluntary Compliance**  
**A Comparison of FY: 14-15 & FY: 13-14 Collection**

*(Rs .Million)*

Heads	2014-15	2013-14	Change (%)
<b>Voluntary Payments (A+B)</b>	<b>287,608</b>	<b>262,598</b>	<b>9.5</b>
<b>A) With Returns</b>	17,915	13,761	<b>30.2</b>
<b>B ) Advance Tax</b>	269,693	248,837	<b>8.4</b>

**Withholding Taxes (WHT):** WHT contributes a major chunk i.e. around 63% in the collection of direct taxes. The WHT collection during FY: 14-15 has been Rs. 691.2 against Rs. 571.7 billion during FY: 13-14 indicating a growth of 20.9%. The nine major components of withholding taxes contributed around 88% of total WHT collection. These are: contracts, imports, salary, telephone, export, bank interest/securities, cash withdrawal, dividends and electricity. The highest growth in WHT collection has been in electric bills (39.4%) followed by contracts (36.1%), cash withdrawal (25.4%), salary (23.1%), bank interest etc (22.4%), dividend 21.6% and imports (19%), The reason behind vibrant growth is effective monitoring of WHT by creating special monitoring units and rationalization of withholding tax rates.

**Table 6: Deductions at Source:**  
**A Comparison of FY: 14-15 & FY: 13-14 Collection**

*(Rs .Million)*

Collection Head	Collection		Difference	
	FY 14-15	FY 13-14	Absolute	Percent
Imports	147,352	123,808	23,544	19.0
Salary	79,460	64,552	14,908	23.1
Dividends	29,399	24,182	5,217	21.6
Bank Interest & Securities	49,785	40,675	9,110	22.4
Contracts	176,783	129,901	46,882	36.1
Export	26,231	26,371	-140	-0.5
Cash Withdrawal	23,902	19,063	4,839	25.4
Electric bills	27,541	19,758	7,783	39.4
Telephone	44,676	51,974	-7,298	-14.0
<b>a. Sub Total</b>	<b>605,129</b>	<b>500,284</b>	<b>104,845</b>	<b>21.0</b>
% Share in total WHT	87.5	87.5		
b. Other WHT	86,056	71,432	<b>14,624</b>	<b>20.5</b>
<b>c. Total WHT</b>	<b>691,185</b>	<b>571,716</b>	<b>119,469</b>	<b>20.9</b>
Share (%) in Gross I. Tax	62.6	62.2		

**Sales Tax:** The sales tax is the top revenue generating source of federal tax receipts. It constitutes 42% of the total net revenue collection. The gross and net sales tax collection during the year has been Rs 1131.6 billion and Rs 1087.8 billion showing growths of 10% and 9.2% respectively over the collection of PFY.

Of total net collection of sales tax, more than half of total sales tax is contributed by sales tax on imports while the rest is originated from domestic sector. Details of collection of these two components are depicted in (Table-7).

**Table 7 : Sales Taxes Gross and Net Revenue Receipts**

(Rs in Million)

Heads	FY 2014-15		FY 2013-14		Growth (%)	
	Gross	Net	Gross	Net	Gross	Net
Sales Tax (Imports)	556,685	556,628	495,351	495,330	12.4	12.4
Sales Tax (Domestic)	574,888	531,162	533,415	501,052	7.8	6.0
<b>Total</b>	<b>1,131,573</b>	<b>1,087,790</b>	<b>1,028,766</b>	<b>996,382</b>	<b>10.0</b>	<b>9.2</b>

Source: FBR Data Bank

**Sales Tax Domestic Collection:** The overall net collection of Sales Tax Domestic (STD) was Rs.531.2 billion against Rs.501.1 billion in the PFY. The net collection grew by 6% in FY 2014-15. The sales tax domestic contributed around 49% of the total sales tax during 2014-15.

**Major Revenue Spinners of STD:** The collection of sales tax has been highly concentrated in few commodities. This is confirmed by the fact that only petroleum products contribute around 44% of the total sales tax domestic. Major 10 items including POL and natural gas shared 73% of the total net sales tax domestic. It is evident from (Table 8) that all the major ten items exhibited positive growths except natural gas and fertilizer

**Table 8: Comparison of Sales Tax Domestic (Net) Collection by Major Commodities During FY: 2014-15 & FY: 2013-14**

(Rs Million)

Commodities	2014-15	2013-14	Growth	Share (%)
			(%)	2014-15
POL Products	233,246	230,731	1.1	43.9
Electrical Energy	23,751	19,671	20.7	4.5
Cement	23,290	20,106	15.8	4.4
Natural Gas	22,832	31,616	-27.8	4.3
Fertilizers	22,513	24,032	-6.3	4.2
Cigarettes	20,981	17,672	18.7	4.0
Food Products	12,316	12,236	0.7	2.3
Sugar	10,865	9,189	18.2	2.0
Motor Cars	9,284	3,754	147.3	1.7
Aerated Waters/Beverage	8,847	8,821	0.3	1.7
<b>Sub Total</b>	<b>387,925</b>	<b>380,383</b>	<b>26.3</b>	<b>73.0</b>
Other sectors	143,237	120,669	18.7	27.0
<b>Sales Tax (Domestic) Net</b>	<b>531,162</b>	<b>501,052</b>	<b>6.0</b>	<b>100</b>

Source: FBR Data Bank

The petroleum products have been the top revenue spinner of sales tax domestic and contributed around 44% in the total sales tax domestic collection during 2014-15. The collection stood at Rs. 233.2 billion in 2014-15 against Rs. 230.7 billion during 2013-14 recording a growth of 1.1%. The major reason behind this low growth is the reduction of international prices of petroleum products during the year.

A significant growth of 21% in the collection has been attained in electrical energy during 2014-15. This performance is despite the fact that there is 32% increase in the refunds payments.

The collection from cement recorded a robust growth of 16%. The production has increased by 2.3% and input-output ratio has also declined from 62% to 60% during 2014-15.

The revenue from natural gas reflected a decline of 28% by collecting Rs 22.8 billion during 2014-15. Main reason of this decline is the higher input-output ratio of 80% during 2014-15 against 75% during 2013-14. Moreover, higher refunds payment during 2014-15 of Rs.7.1 billion against Rs. 4.8 billion has affected adversely the net collection of sale tax domestic.

A decline of 6% was recorded in STD collection from fertilizers during 2014-15. However, the productions of(nitrate and phosphate) have increased by 3.9% and 9.5% respectively.

The collection from cigarettes has increased by 19% during 2014-15. The input-output ratio has declined slightly during the period. On the other hand, production of cigarettes has dropped by 2.8% during the period under review. The collection from food products has increased by only 1% during 2014-15.

The collection from sugar has grown by 18% in 2014-15 despite decline in the production of sugar which has declined by 7.7% during 2014-15.

The collection from motor cars has recorded significant growth of 147% during 2014-15 as compared to the previous fiscal year. The growth can be attributable to increase in the production of motor cars by 30% during the period under review.

The collection from the beverages recorded 0.3% growth 2014-15 as compared to 2013-14. The higher input output ratio during 2014-15 as compared to previous year has also contributed in this lower growth. On the other hand, growth recorded in the production of soft drinks is 16.1% in the CFY.

**Sales Tax at Import Stage:** Sales tax on imports is a significant component of federal tax receipts. The share of sales tax (imports) in total sales tax net collection has been around 51% in

FY: 2014-15. The net collection of sales tax imports during FY: 2014-15 stood at Rs. 556.6 billion against Rs. 495.3 billion in 2013-14.

Major 10 commodities of sales tax import have contributed a major chunk of revenue of sales tax (imports) collection (Table 9). Like sales tax domestic, petroleum is a leading source of sales tax collection at import stage. Its share in sales tax imports is 29.8%. The share of top three items i.e. POL products, iron and steel and machinery is around 50.% of total collection of sales tax imports. Item-wise details indicate that the collection from POL products was Rs. 166 billion as compared to Rs.169.5 billion in the previous year. Thus, the decline in net collection is 2.1%. The major reason of decline is the reduction of the international prices of petroleum products.

The collection from iron and steel grew robustly by 52% during 2014-15 which is attributable to increased value of import of iron and steel by 25.7%.

The collection from mechanical machinery and electrical machinery has improved significantly i.e 45.8% and 88.5% respectively during 2014-15 as compared to corresponding period last year.

The collection from edible oil recorded a fall in the collection by 50.9% due to sharp decline in the dutiable imports which has impacted the sales tax on imports drastically.

A growth of 6.5% in the collection from fertilizer has been achieved due to around 10% growth in the value of imports. On the other hand, oilseeds increased its collection by a massive growth of 126.9% mainly due to excessive growth of 102.8% in imports. The collection from organic chemicals has declined by 2% which is in line with 1% drop in its imports.

**Table 9 : Collection of Sales Tax (Import) from Major Items**

*(Rs. in Million)*

Commodities	2014-15	2013-14	Growth (%)	Share (%)
			2014-15	2014-15
POL Products	166,014	169,551	-2.1	29.8
Iron and Steel	41,949	27,595	52.0	7.5
Mechanical Machinery	38,039	26,096	45.8	6.8
Electrical Machinery	35,385	18,769	88.5	6.4
Vehicles (Non-Railway)	34,258	26,035	31.6	6.2
Plastic Resins etc.	30,737	27,834	10.4	5.5
Edible Oil	16,639	33,854	-50.9	3.0
Fertilizers	13,677	12,842	6.5	2.5
Organic Chemicals	13,030	13,300	-2.0	2.3
Oil Seeds and Oleaginous Fruit; Misc	12,722	5,606	126.9	2.3
<b>Sub Total</b>	<b>402,450</b>	<b>361,482</b>	<b>11.3</b>	<b>72.3</b>
<b>Others</b>	<b>154,235</b>	<b>133,869</b>	15.2	27.7



<b>Gross</b>	<b>556,685</b>	<b>495,351</b>	<b>12.4</b>	<b>100</b>
<b>Refund/Rebate</b>	<b>57</b>	<b>21</b>		
<b>Net</b>	<b>556,628</b>	<b>495,330</b>		

### ***Customs Duty***

The base of customs duty is dutiable imports. Any fluctuation in the tax base affects the collection of customs duty. The customs duty contributed around 19.6% and 11.8% in the indirect taxes and federal taxes respectively during 2014-15. Dutiable imports constituted around 57% of the total imports during 2014-15. The collection of customs has recorded a significant growth of 26.1% during 2014-15 due to increased dutiable imports by 52%. This performance is mainly due to prudent policy of the government by withdrawing a number of customs SROs and replacing 0% slab by 1%. In fact, the gross and net collection from customs duty has been Rs 315.3 billion and Rs 306.2 billion respectively during 2014-15. The difference between the gross and net collection is the refund/rebate payment. In fact, Rs.9.1 billion has been paid back as refunds/rebates during the year

***Performance of Major Revenue Spinners of Customs:*** Major ten commodities groups (PCT chapters) have contributed around 58% of the customs duty. All the ten major items exhibited positive growths. The collection of customs duty from these ten leading commodities (Chapters) is highlighted in Table 10.

Automobile (Ch:87) is the top revenue spinner of customs duty. The collection from automobile has grown robustly by 36.1% during 2014-15 due to significant growth in the dutiable imports i.e. 31.6%.

Petroleum products became the second top revenue source of customs duty during 2014-15. Some of the major petroleum items like crude oil, furnace oil, motor spirit etc were exempt from customs duty during 2013-14 but brought into the net during 2014-15. This led to vigorous growth in dutiable imports by 42.8% which has resultantly improved the collection by 45.7%. On the other hand, due to decline in the international prices of petroleum products, total import of petroleum products has come down by 16.1%. This evidence clearly reflects the impact of withdrawal of exemptions from various items of petroleum products.

The collection of mechanical machinery (CH:84) and electrical machinery (CH:85) have grown by 47.6% and 99.4% which was driven by massive growth in dutiable imports by 49.2% and 39.8% respectively.

Edible oils (CH:15) is also an important source of revenue generation of customs duty. During 2014-15, a growth of 2.5% in the collection from edible oils was recorded as compared to the collection during FY: 2013-14. On the other hand, the value of dutiable imports was declined by 10.2%. The edible oils are mostly subject to specific rate of duty; therefore, the growth in the value of dutiable imports has no impact on revenue collection.

The collection from plastic items (CH:39) has increased significantly by 19.4%. This growth is mainly attributable to growth of 12.2% in dutiable imports during 2014-15.

The customs duty form remaining major commodities/groups has reflected growths of more than 19% mainly due to increased dutiable imports during 2014-15.

**Table 10 : Details of Collection of Customs Duties during 2014-15**

(Rs Million)

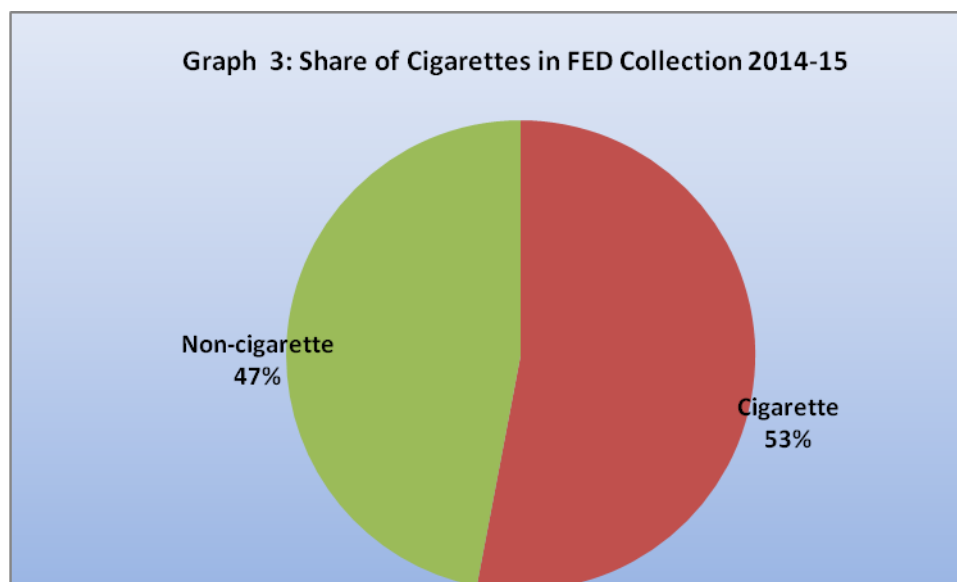
S.No	Description	2014-15	2013-14	Growth (%)	Share (%) 2014-15	Share (%) 2013-14
1	Vehicles and Parts (87)	49,409	36,314	36.1	15.7	14.4
2	POL Products (27)	24,413	16,761	45.7	7.7	6.7
3	Electrical Machinery (85)	22,584	11,326	99.4	7.2	4.5
4	Edible Oil (15)	21,183	20,659	2.5	6.7	8.2
5	Mechanical Machinery (84)	20,289	13,742	47.6	6.4	5.5
6	Plastic (39)	13,198	11,056	19.4	4.2	4.4
7	Iron and steel (72)	10,713	5,820	84.1	3.4	2.3
8	Paper & P. Board (48)	8,161	5,900	38.3	2.6	2.3
9	Articles of Iron and Steel (73)	6,441	3,391	89.9	2.0	1.3
10	Staple Fibres(55)	6,024	3,948	52.6	1.9	1.6
	<b>Sub Total</b>	<b>182,415</b>	<b>128,917</b>	<b>41.5</b>	<b>57.9</b>	<b>51.3</b>
	Other	132,896	122,625	8.4	42.1	48.7
	<b>Gross</b>	<b>315,311</b>	<b>251,542</b>	<b>25.4</b>	<b>100</b>	<b>100</b>
	Refund/Rebate	9,091	8,732	4.1		
	<b>Net</b>	<b>306,220</b>	<b>242,810</b>	<b>26.1</b>		

### ***Federal Excise Duty (FED)***

Federal excise duty is levied at import and domestic stages. Federal excise duty has contributed around 6% of total tax collection by FBR during 2014-15. Major portion of the receipts emanates from domestic sector. The base of the federal excise duty is quite narrow and is limited to few commodities. The realized tax collection has been Rs 155.9 billion in 2014-15 against Rs.138.1 billion in 2013-14 yielding a growth of 12.9%.

### *Analysis of Major Commodities of FED*

As said earlier, the base of the FED is limited. The major items are cigarette, beverages cement natural gas etc .Cigarette is the most prolific revenue generation source of collection of FED which has contributed more than half of the FED collection which is evident from Graph 3.



The overall FED revenue grew by 17.5% during FY 2014-15 over the collection of FY 2013-14. The detailed review of commodity-wise collection shows that revenue from cigarettes recorded a healthy growth of around 14.4%, followed by cement (7.8%), and beverages (6.6%). The details of the commodity-wise collection from FED duties are presented in Table 11.

**Table 11: FED Collection from Major Commodities**  
**FY: 14-15 and FY: 13-14**

*(Rs Million)*

SNo.	Commodities	2014-15	2013-14	Growth
				(%)
1	Cigarettes	82,459	72,089	14.4
2	International Travel	27,657	18,750	47.5
3	Beverages	13,342	12,518	6.6
4	Cement	12,082	11,211	7.8
5	Natural Gas	11,526	11,549	-0.2
6	Edible Oil	2,323	4,100	-43.3
7	Vehicles Motor (Import)	1,696	1,061	59.8
	<b>Sub--Total</b>	<b>151,085</b>	<b>131,278</b>	<b>15.1</b>
	Others	11,179	6,808	64.2
	<b>Gross</b>	<b>162,264</b>	<b>138,086</b>	<b>17.5</b>
	Refund	16	2	700.0
	<b>Net</b>	<b>162,248</b>	<b>138,084</b>	<b>17.5</b>

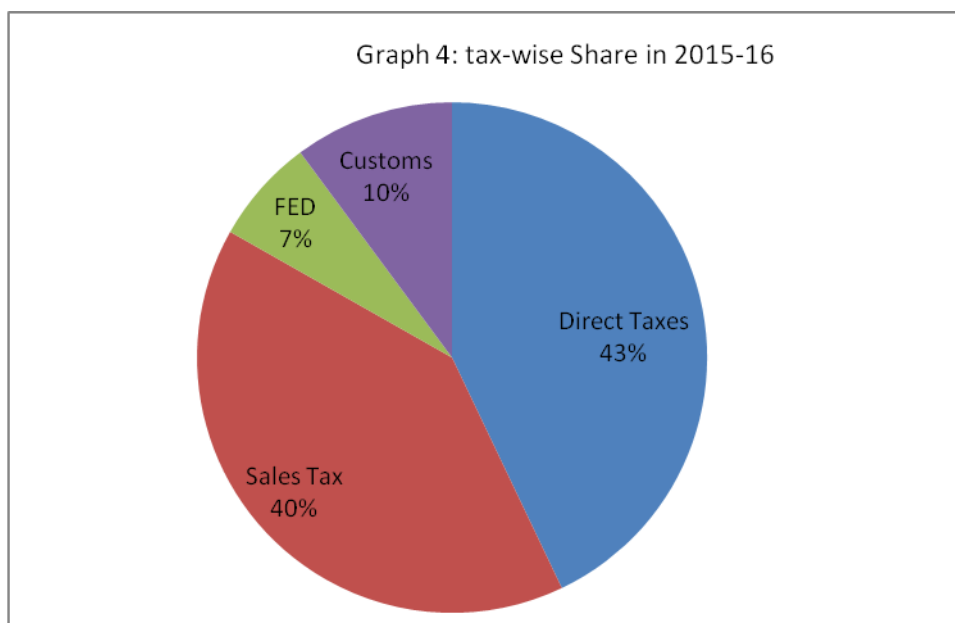
## FBR's Revenue Targets FY: 2015-16

The revenue target for FY 2015-16 has been fixed at Rs. 3103.7 billion. The required growth is around 20% over the actual collection of Rs.2590 billion during FY 2014-15. In absolute terms, around Rs. 514 billion additional revenue will be collected in 2015-16. The tax-wise details are shown in Table 12 and graph-4 below;

**Table 12: Head-wise Revenue Target FY: 2015-116**

*(Rs. Billion)*

Heads	Revenue Target FY 2015-16	Provisional Collection FY 2014-15	Required Growth (%)
<b>Direct Taxes</b>	1332	1033.7	28.9
<b>Sales Tax</b>	1250.3	1,087.8	14.9
<b>FED</b>	206.4	162.2	27.3
<b>Customs</b>	315	306.2	2.9
<b>Total</b>	<b>3,103.7</b>	<b>2,589.9</b>	<b>19.8</b>



## **II. A Review of Last Two Years Revenue Performance<sup>1</sup>**

In the year 2013, FBR was in complete disarray confronted with efficiency and leadership crises. FBR collected Rs 1,946 billion during FY2012-13 as against collection of Rs.1,883 billion in FY2011-12, thus recording a dismal growth of 3.4%. Various factors were responsible for this organizational decay. One of the major factors was leadership crisis. There had been a lack of motivation in FBR workforce due to frequent change of top management which had little acceptability by rank and file and thus, could not galvanize the workforce. In addition, there was lack of effective and coherent monitoring of revenue collection activities in the field formations.

The dismal growth of 3.4% in FY 2012-13 did not make any headway in FBR tax to GDP ratio which stood at 8.4% at that time. This was due to stalled tax audit system, non-existing tax culture, evasion and avoidance of taxes by all the potential taxpayers. Moreover, tax exemptions and aberrations in the form of special procedures and presumptive modes of taxation were distorting the system, making it inequitable and difficult to administer.

In this backdrop, the government took corrective measures to improve the situation. A comprehensive reforms program encompassing both policy and administrative dimensions was launched. It was envisioned that these resource mobilization efforts will result in the improvement of tax-GDP ratio. A target of 15% from the low based of 8.4% was set to achieve in the short span of five years.

As a result of these measures a growth of 34% in tax collection has been achieved in two years. In absolute terms the collection increased from Rs. 1944 billion in FY 2013-14 to Rs. 2590 billion in FY 2014-15. The FBR's tax to GDP ratio has also been enhanced from 8.4% to 9.45%. The number of taxpayers who filed their returns has been increased from around 700,000 to 900,000. The cases of audit disposed off have also been increased from around 1,000 in 2012-13 to 62,335 in 2014-15. In the light of this disposal a demand of Rs. 50.3 billion has been created. Exemptions amounting to Rs. 223 billion were withdrawn during the last two years. In addition thereto, many redundant procedures were deleted to simplify and automate to facilitate

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the taxpayers. The details of these initiatives and achievements made during the last two years are given below;

## **A. Policy Initiatives:**

### **1. Prime Minister's Tax Administrative Package:**

In order to attract investment and to create direct and indirect job opportunities and increase tax revenue, a tax incentive package was introduced in FY 2013-14 with following salient features:-

- (i) Taxpayers granted exemption from the audit proceedings if the tax paid for tax year was at least 25% more than the previous tax year.
- (ii) Sources of investment not to be probed for investment in green field industrial project, expansion project, construction industry in corporate sector, low cost housing construction in corporate sector, livestock development projects in corporate sector, new captive power plants and mining and quarrying in Thar Coal. Khyber Pakhtunkhwa & Baluchistan.
- (iii) An NTN holder who failed to file returns for the last five years, granted exemption from audit, additional tax and penalties provided he paid Rs. 20,000 for each of the missing return.
- (iv) A non-NTN holder also granted exemption from audit, additional tax and penalty on filing of return and payment of Rs. 25,000 for each return.

### **2. Elimination of SRO Culture:**

Exemptions and concessions were allowed in the past under different concessionary SROs of customs, sales tax & FED and income tax laws. Most of these concessions caused distortions in the economy besides creating a complex and convoluted tariff regime leading to excessive discretionary powers. These concessions gave preferential treatment to big stakeholders, sapped entrepreneurial initiative of SMEs and disturbed level playing field by acting as an entry barrier. Benefits of these concessions hardly passed on to the end consumers by the interest groups.

On the directives of the Prime Minister a High Power Committee headed by the Finance Minister was constituted on 30-12-2013 to review the concessionary regime. After in-depth deliberations

and wide ranging consultations, the committee recommended a three years plan to eliminate the discretionary/ concessionary SROs.

The concessions amounting to Rs. 105 billion were withdrawn in the first year i.e. FY 2014-15. Concessions amounting to Rs. 108 billion have been withdrawn in the 2<sup>nd</sup> year i.e. FY 2015-16. The remaining concessions will be withdrawn by end June, 2016.

However, socially sensitive and essential concessions have been transposed to the relevant laws.

### **3. Withdrawal of the Powers to Issue Concessionary SROs:**

Through Finance Act, 2015, the powers of the FBR to issue exemptions/concessions in tax laws have been withdrawn altogether. However, ECC of the Cabinet has the powers to grant exemptions on behalf of Federal Government under very limited circumstances.

### **4. Rationalization of Import Tariffs:**

On the directives of the Prime Minister, an exercise was carried out in the financial year 2013-14, to rationalize the import tariff structure and to reduce the general tariff slabs from 7 to 4 in the next three years. Accordingly, peak tariff slab of 30% was reduced to 20%. The existing tariff slabs are 5 with the peak of 20% and floor of 2%. These slabs will be reduced to 4 by June, 2016.

### **5. Levy of Regulatory Duty (RD):**

To control consumption of luxurious goods and to save local industry from cheap imports under various regimes, regulatory duty has been imposed on various commodities during the last two years.

### **6. Rationalization of Tax Rates:**

In order to promote tax culture and corporatization in the country it was decided to gradually reduce the tax rates for corporate taxpayers other than banks in the following manner:-

Tax year 2013	35%
Tax year 2014	34%
Tax year 2015	33%
Tax year 2016	32%

Tax year 2017	31%
Tax year 2018 & onwards	30%

The rates of income tax for business individuals and AOPs earning taxable income from Rs. 400,000/- to Rs 500,000/- have been reduced from 10% to 7%. For salaried persons earning taxable income from Rs 400,000/- to Rs 500,000/- tax rates have also been reduced from 5% to 2% in the Finance Act, 2015. In addition thereto, a special incentive was given for establishment of industrial undertakings through FDI. The reduced corporate rate of 20% would apply on income of the industrial undertakings set up between July, 2014 to June, 2017 for the period of five years, provided their 50% equity would be through foreign direct investment.

#### **7. Differential Taxation:**

In order to increase compliance and enhance revenues to create space for spending on socially important projects, the concept of filers and non-filers has been introduced. The cost of business for non-filers has been significantly increased in the recent years.

#### **8. Conversion of CNIC into NTN:**

This initiative aims at facilitating individual taxpayer by absolving them to a large extent from cumbersome process of registration. It will further help in documentation of economy and broadening of tax base.

#### **9. Tax Reform Commission (TRC):**

The Federal Government in year 2014, constituted a Tax Reform Commission in order to review and rationalize direct and indirect taxes, rationalization of import tariff, review of autonomy and administrative structure of FBR along with creation of border force to deal with the illegal movement of persons and goods. The recommendations of TRC will contribute positively to overhaul the existing taxation structures by removing bottle necks from the system and bringing it at par with the best international practices.

### **B. Administrative Initiatives:**

#### **1. Broadening of Tax Base:**



The tax base in Pakistan is quite narrow. For broadening of tax base the Government has taken several initiatives including use of third party data. Initially, the objective is to incorporate 300,000 new taxpayers in three years. In this regard more than 200,000 notices have been issued by June, 2015 and more notices will be issued in FY: 2015-16. As a result in two years the number of those filing returns has increased by 200,000.

## 2. Strengthening Tax Audit:

An audit plan has been reintroduced to accompany the self-assessment scheme and to overcome weak tax compliance. Substantial progress has been achieved for infrastructure up-gradation and development with the introduction of the integrated tax management system (ITMS), which is available to all the field formations. A marked improvement has been recorded in the audit during last two years which is evident from Table below.

### Performance of Audit

Period	Total No. of Cases Selected for Audit	Total Number of Cases Finalized (Audit Completed)	Tax Demand Created (Rs. Million)	Tax Collected (Rs. Million)
June, 2013 (Base Line)	12,609	443	2,000	400
<b>June, 2014</b> (First Year)	41,727	31,617	18,000	1,011
<b>June, 2015</b> (Second Year)	74,492	62,335	50,338	8,853

## 3. Electronic Monitoring of Production Volume:

At manufacturing stage, under reporting of production and suppression of sales constitutes a major threat to sales tax revenue. As the system works on self assessment basis, production processes cannot be supervised manually. Even otherwise, manual supervision is not an effective way of ensuring accurate production figures. In this regard, system of electronic monitoring of production and supplies is being introduced. This has the potential to bring a quantum jump in sales tax collection by reducing the tax gap. FBR's approved equipment at manufacturing places has been installed. FBR will issue license for companies for installation and operation of the

equipment. A pilot project volunteered by Lucky Cement has already been launched. M/s PRAL, a company owned by FBR for ICT operations, will assist in this regard.

#### **4. Queue Management System in Refunds:**

Abusive system of processing and payment of refunds has been improved with the following features:-

- Queue management for refund claims (first in first out) both at field formations and FBR headquarter level
- Transmission of refund cheques into claimants bank account (Work in progress)
- Administrative measures like posting of suitable officers in refund sections to plug the leakages in the process of sanctioning of refund claims

#### **5. Risk Based Registration System:**

In order to tackle wrongful adjustment of input tax and inadmissible refunds, risk based registration system has been introduced which perform the followings:

- Physical verification through GPS in case of manufacturers
- System asks applicants to declare HS Codes of the commodity
- Accurate forecasting for revenue and budget analysis
- Elimination of invoice misuse

#### **6. Addressing inadmissible input adjustment and illegal refunds in Sales Tax:**

Since VAT is primarily a tax based on value addition at source and exports are zero-rated, there is an inbuilt need for the documentation of transactions involved in entire supply chain. While textiles cater for major exports of Pakistan, various intermediary manufacturing and processing activities are largely carried out in the unorganized and undocumented sector. This gap is filled by fake invoicing to inflate refunds and suppress local supplies, the refund issue consequently assumed staggering dimensions posing challenges for the VAT administration in Pakistan. In order to resolve these issues FBR has successfully prepared and implemented Computerized Risk Based Evaluation of Sales Tax (CREST).

## **7. Establishment of Transfer Pricing Unit (TPU):**

The Federal Board of Revenue has established Transfer Pricing Unit at headquarter, which has been authorized to formulate policies in respect of Transfer Pricing and Cross Border transactions issues. The FBR has devised a strategy in this regard whereby TPU officers will be given foreign training on Transfer Pricing and Cross Border transactions issues, who would become eventually the master trainers of field officers. The FBR has also devised mechanism, whereby foreign trainers from developed countries will be engaged to train the field officers practically.

## **8. New Anti-Smuggling Strategy**

Following steps have been taken to control the smuggling:

- i. Frontiers Corps (KPK) has been entrusted to carry out anti-smuggling within 20 K.M of the international borders. Joint efforts are undertaken between Customs and other Law Enforcement Agencies.
- ii. Anti smuggling powers have been entrusted to Pakistan Coast Guards and Pakistan Maritime Security Agency to check the smuggling of contraband goods.
- iii. Similarly, the Political Administration in Tribal areas has also been entrusted with anti-smuggling powers.
- iv. Pakistan has signed an agreement with Afghanistan (Afghan-Pakistan Transit Trade Agreement). The importers as well as the carrier of Afghan cargo have to submit bank guarantees which are released only on verification that the goods have reached Afghanistan and were not pilfered inside Pakistan.
- v. FBR has chalked out a comprehensive anti-smuggling strategy to effectively curb the menace of smuggling. In this regard available resources have been pooled for optimal use under the supervision of Directorate General of Intelligence & Investigation-FBR. Choke points have been strengthened, in co-ordination with other Law Enforcement Agencies to check smuggling. Moreover, new chokepoints are also being identified.

- vi. Major entry points/smuggling routes in the country are being monitored through establishment of check posts manned by Pakistan Customs with the assistance of other LEAs.
- vii. FBR is in the process of recruitment of fresh Human resources in all cadres which will not only cater for the current shortage of force especially on the enforcement side but induction of the young lot will result in reinvigoration of the force.
- viii. Special attention will be given to proper training of the enforcement force to enable them to face the challenges in the field of anti-smuggling.
- ix. Following is an abstract of smuggled goods seized during the last three years:

Year	CIF Value (Rs. in millions)
2014-15	24486.28
2013-14	7409.32
2012-13	5328.83

### **C. Behavioral Change**

In order to promote tax culture, compliance and dispel the general impression about escaping taxation by individual having prominent position in the society, FBR has under taken following initiatives for bringing a behavioral change in society about the tax culture perception.

#### **1. Tax Directory of Parliamentarians**

FBR has taken a big initiative towards taxing those who are hard to tax. Publication of First Annual Tax Directory of the Parliamentarians for the tax year **2013** has set high standards of transparency and will have positive impact on the general public and the taxpayers. This is a move towards equitable tax system in the country. The parliamentarians belonging to Senate, National Assembly and Provincial Assemblies have been issued National Tax Number (NTN)

#### **2. Establishment of Financial Investigation Cell:**

To promote tax culture and compliance in the country, a Financial Investigation Cell was established in the Directorate General of Intelligence & Investigation-IR. Cases of prominent

Pakistanis in various sectors have been analyzed by retrieving consumption related information from third party sources.

### **3. Campaign against Tax Evaders:**

FBR has launched a massive campaign against tax evaders aimed at eliminating tax evasion and creating tax culture in the country. During the drive, awareness campaign shall be launched and tax evaders would also be made aware of the punishment in case of non compliance. Notices to potential taxpayers have been issued and orders have been passed against non compliant individuals. Apart from notices issued FBR has identified potential sectors for conducting tax recovery exercises in the near future.

## **D. Taxpayers Facilitation and End-To-End Automation**

To simplify procedures and minimize contact between the taxpayers and the tax collectors, FBR management has made revolutionary changes in automation of tax procedures. Major achievements include,

### **1. Web Based One Customs (WeBOC) System of Clearance**

The WeBOC system is based on international best practices and provides real time integration of all stake-holders in the clearance process e.g. clearing agents, traders, terminal operators, cargo handlers, shipping agents, bonded carriers, warehouses, airlines and customs officials. It allows for 24/7 electronic filing, simplified paperless procedures, end-to-end integration, risk-based clearances, minimum dwell-time, better controls and minimal interaction between traders and Customs authorities. Presently it has over 45,000 registered users i.e. businesses, government departments (Anti-Narcotic Force, Engineering Development Board, State Bank of Pakistan, Ministry of Climate Change, Railways, Income Tax Department, Provincial Motor Registering Authorities, Commercial Banks etc). By expeditiously clearing cargo in a transparent manner, it helps in reducing the cost of doing business. Presently, 30% import consignments are cleared immediately (Green channel - without any intervention), 49% on the basis of uploaded documents (Yellow channel) and 21% (Red channel - deemed high-risk goods). Importantly the system has brought about uniformity in customs clearances across the country.

## **2. EDI – Electronic Data Interchange:**

To plug the leakages of revenue through misdeclaration and under invoicing as well as to facilitate the general taxpayers it was decided that EDI should be established with our trading partner countries. China, as one of the largest source of import in the country and a close friend of Pakistan, was selected as the first country for establishing EDI. During the second phase of the negotiations of China-Pakistan Free Trade Agreement (CPFTA) in November 2013 it was agreed that EDE (Electronic Data Exchange) will be established. Now almost all the technical details like development of the software, data mapping, customs procedures etc. have been finalized. Business process has been designed and developed for transmission, receipt and use of the Certification of Origin (CO). Electronic issuance of Certificate of Origin (CO) for TDAP has also been developed. All the remaining formalities will be completed in the next couple of months and system will be made operational in the first part of 2016. Due to importance of this system progress is being monitored on fortnightly basis at the senior level of the FBR.

## **3. Inland Revenue Information System (Iris)**

- (i) Iris, a new integrated, end-to-end Enterprise Resource Planning (ERP) and highly configurable and customizable for any organization, was conceived, designed and implemented to cover all business processes of Income Tax and Sales Tax, to replace 37 silo systems;
- (ii) Open source technologies were used wherever possible to save huge licensing costs;
- (iii) **Revenue Module** of Iris was developed to facilitate tax payment through Alternate Delivery Channels (ADC) including internet banking, phone banking, ATM etc.;
- (iv) **Withholding Tax Module** of Iris has just been launched whereby each transaction will be reported by the Withholding agent as and when it occurs, eliminating any chance of wrong calculation or wrong exemption. It would also add thousands of new taxpayers to tax roll and hugely help in broadening of tax base.
- (v) **Registration Module** of Iris, a real-time, on-line system, is being launched shortly to facilitate a prospective taxpayer to get himself registered from anywhere in the world, at any time of the day, in minimum 5 minutes and maximum 20 minutes;
- (vi) **Data Warehouse**

1. Business intelligence is an upcoming project to turn data into information to be used for broadening of tax base and detection of tax evasion;
2. Resources are being trained in Predictive Analytics (PA) with the assistance of Her Majesty Revenue & Customs (HMRC);
3. Capability to use internal and external data sources as inputs for BI is being developed.

**(vii) Infrastructure**

1. 107 new sites being added to existing WAN bringing total number of connected sites to 306;
2. Replacement of obsolete network equipment in field offices is underway;
3. 754 new laptops have been purchased for functional users in FBR;
4. New Data Centre at a cost of PKR 100 million is being constructed.

**(viii) Reduction of Corruption through Automation:**

1. Iris has pre- defined business processes which prohibits officers from performing any tasks beyond their legal authority and jurisdiction;
2. Iris has built-in performance benchmarking and evaluation;
3. Iris has built-in rules which pre-empt evasion of taxes through wrong calculation.

**4. Automation of IT Exemption Certificate:**

Due to manual system of tax exemption, there was an evident problem in recording and reconciliation. Therefore, exemption certificate system has been automated and linked with WeBOC for greater transparency and facilitation.

**E. Human Resource Management:**

**1. Development of Job Description and Key Performance Indicators:**

JDs alongwith KPIs have been developed for all the field positions of Inland Revenue Service (IRS). These KPIs have been implemented for performance evaluation of these positions for the

last quarter of the financial year 2014-15. The KPIs of Pakistan Customs Service (PCS) and FBR (HQs) are being developed.

## **2. Mandatory Training of Officers:**

Initiation of Annual Mandatory Training for BS-17-20 IRS officers: the HRM Wing through the Directorates General of Training & Research of Inland Revenue and Customs is continuously conducting various capacity building trainings for the FBR's employees of all grades. The HRM Wing has this year initiated a 15(fifteen) days mandatory capacity building training program for the officers of BS-17,18,19 and 20 which is going to be regularly conducted every year. FBR has finalized Agreement with Institute of Business Administration (IBA), Karachi for the commencement of MBA Tax Management Program from January, 2016 of the Officers of IRS and PCS.

## **3. Integrity Management Cell:**

An Integrity Management Unit has been established in FBR to examine complaints of misuse of authority and develop effective vigilance within organization. FBR has resolve that there will be zero tolerance for corruption. The unit will monitor annual declaration of assets of employees and will generate periodical vigilance reports.

## **4. Research Analysis and Reform (RAR) Wing:**

A new wing in FBR has been created to analyze the economic trends in different sectors forecasting its impacts on revenue collection and identification of sectors and sub-sectors where revenue growth is below potential along with proposed remedies. The wing will also undertake forensic audit of units and sectors and will also analyze impact assessment of new tax measures and generation of evaluation reports on revenue responsiveness of such measures. The Wing will also conduct studies on different sectors and industries.

**F. PROJECTS:** The details of the projects has been discussed below:

### **1. DEVELOPMENT OF INTEGRATED TRANSIT TRADE MANAGEMENT SYSTEMS (ITTMS) UNDER ADB'S REGIONAL IMPROVING BORDER SERVICE PROJECT:**



The challenges posed by the humongous task of attracting and managing enhanced volumes of transit trade has prompted FBR/Customs to contemplate an IT-based solution of transit trade management systems, namely Integrated Transit Trade Management System (ITTMS), which draws inspiration from and replicates best international practices. It aims to provide one-window operation. IT-enabled processes and allied services to all types of cargo, passengers’ baggage etc.

- The Project includes construction and development of state of the art Border Crossing Complexes at Torkham (Khyber Agency), Chamman (Balochistan) and Wagah (Punjab), besides Process improvement and System up-gradation at the main ports of entry i.e. Karachi)
- Location Wagah, Torkham & Chaman
- Estimated Cost Rs.31686.2 million
- Implementation Period 03 years

The project was initiated in January, 2014. The project was approved by the ECNEC on 04.09.2015 at revised cost of Rs.31686.2 million

## **2. LAND PORT AUTHORITY (LPA):**

In line with the best international practices and to improve the working environment for trade a project of Land Port Authority (LPA) has been started. This project will not only facilitate the growing trade at the land borders of the country but will also enhance inter-agency cooperation and coordination for better revenue collection as well as streamlining the security measures required at the land border points.

## **3. SECURITY IMPROVEMENT IN KARACHI PORT AND BIN QASIM PORT WITH THE COOPERATION OF JICA**

The objective of this project is to provide adequate and imperative technological support, to ensure compliance of SATE framework, as committed by Pakistan, on the international forum of World Customs Organization,. The same is a fundamental element of a secured global supply chain; routed through Pakistan, towards landlocked countries in the region. Security and safety of transit trade is therefore expected to increase on volumes, resulting in increase of size of GDP and per capita income of Pakistan.

• Purchase of equipment	4 Gentry type Scanners
• Installation of Scanners	03 fixed and 01 mobile Scanners at Port Qasim and Karachi Port
• Estimated Cost	Rs.1801.34 million
• Approval by the CDWP	27.10.2014
• Implementation Period	02 years

### **G. Relief Measures for Public Welfare:**

During this period different relief measures were taken to provide relief to the general public and to those sectors which can have direct impact on the social well being of the masses. These measures include;-

- (i) Income tax Holiday for Agricultural Delivery Chain for a period of 3 years.
- (ii) Exemption from tax for Halal Meat Production Companies for 4 years.
- (iii) Exemption from minimum tax for the tax year 2015 for the Rice Mills.
- (iv) Exemption from withholding tax on supply of fish.
- (v) Reduction of Sales tax from 17% to 7% on import and supply of agriculture machinery and equipment.
- (vi) Cumulative impact of customs duty, sales tax and withholding tax on import of agriculture machinery was reduced from 43% to 9%.
- (vii) Suspension of minimum tax on builders to provide relief to the housing sectors.
- (viii) Exemption from sales tax on supply of bricks and crush stones for 3 years.
- (ix) Reduction of customs duty on the import of construction machinery in used condition.
- (x) A scheme of employment credit was introduced wherein manufacturers will be provided a tax credit equal to 1% of income tax payable for every 50 employees.
- (xi) Exemption from income tax for 5 years for the manufacturer of solar and wind energy equipments.
- (xii) Exemption from customs duty and sales tax for various items used in the Aviation sectors.
- (xiii) Exemption from FED and withholding tax has been provided on travel by air on routes connecting Gilgit Baltistan, Makran Coastal belt, Azad Jammu and Kashmir, Chitral and FATA.

(xiv) Different relief measures for Khyber Pakhtunkhawa have been provided like five years income tax holiday on all new manufacturing units set up in KPK, allowing perishable goods trade in Pak. currency instead of dollars, Quota for ghee and vegetable oil under DTRE for export to Afghanistan and Central Asia was enhanced from 1000 Metric Ton per 90 days to per month.

## H. Revenue Collection:

The tax revenues have increased significantly during 2013-14 and 2014-15. In fact, double digit growths have been recorded in the overall tax revenues during 2013-14 and 2014-15. A landmark achievements has been made in 2014-15 where a huge growth of Rs. 335 billion in tax revenues has been recorded as compared to previous year which is all time higher in a single year in the history of country. On the other hand, Tax to GDP ratio during 2012-13 was only 8.4% which was improved to 9.45% in 2014-15. These accomplishments are the manifestation of effective policies of the Government and concerted efforts by FBR. Tax-wise details of tax revenues from 2013-14 and 2014-15 are presented in the following Table.

### Collection of Federal Taxes

(Rs Billion)

Tax Heads	Tax Revenues Collected by FBR			Addition in two Years
	FY 2012-13	FY 2013-14	FY 2014-15	
Direct Taxes	743.4	877.2	1033.7	290.3
Sales Tax	842.5	996.4	1087.8	245.3
Federal Excise	121	138.1	162.3	41.3
Customs Duty	239.5	242.8	306.2	66.7
<b>Total</b>	<b>1946.4</b>	<b>2254.5</b>	<b>2590</b>	<b>643.6</b>
Growth (%)	3.4	15.8	14.9	

## Summing Up

At the time of takeover of the present Government, there were a number of fiscal imbalances which were extremely difficult to handle. The position of macroeconomic indicators including

tax revenues was dismal. The tax to GDP ratio was only 8.4% during 2012-13 while tax revenue recorded extremely low growth. In these circumstances, the Government exhibited its firm resolve to correct the situation and put the taxation structure on the track by launching well devised reform program. These reforms have started paying the dividends in shape of improved compliance, higher revenue growth and tax GDP ratio in couple of years. Despite all odds, FBR has not only improved tax GDP ratio to 9.5% in 2014-15 but also set a record of increasing **Rs. 335 billion** in a single year. This accomplishment is unique in the history of the country and is commendable when viewed in the context of hard decision taken by the present government by showing strong political will to improve the fiscal discipline.

With the ongoing reforms initiatives and strategies, FBR would be able to remove the existing bottlenecks in the revenue system. The broadening of tax base efforts would enhance the tax base in the country, the effective audit would help enable the organization to plug in the loopholes and control the evasions.

### **FEDERAL TAX RECEIPTS (NET) 1948-49 to 2014-15**

	Rs. Million						
Years	Direct Taxes	ST (total)	ST(Imp)	ST(Dom)	FED	Customs	Total

1948-49	50	0	-	-	45	216	311
<b>1949-50</b>	<b>90</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>319</b>	<b>448</b>
1950-51	100	0	-	-	54	631	785
1951-52	133	116	116	-	71	631	951
1952-53	162	141	141	-	92	487	882
1953-54	166	110	110	-	147	278	701
1954-55	185	141	141	-	141	308	775
1955-56	208	167	167	-	144	446	965
1956-57	197	191	191	-	149	347	884
1957-58	229	220	220	-	174	355	978
1958-59	413	263	263	-	236	369	1,281
<b>1959-60</b>	<b>303</b>	<b>270</b>	<b>270</b>	<b>-</b>	<b>248</b>	<b>357</b>	<b>1,178</b>
1960-61	322	362	362	-	288	428	1,400
1961-62	383	378	378	-	297	507	1,565
1962-63	428	423	423	-	386	523	1,760
1963-64	472	512	512	-	559	540	2,083
1964-65	555	588	588	-	636	719	2,498
1965-66	583	613	613	-	787	703	2,686
1966-67	615	684	684	-	1,187	813	3,299
1967-68	643	401	401	-	1,385	784	3,213
1968-69	742	485	485	-	1,522	1,153	3,902
<b>1969-70</b>	<b>958</b>	<b>522</b>	<b>522</b>	<b>-</b>	<b>1,890</b>	<b>1,240</b>	<b>4,610</b>
1970-71	949	608	608	-	2,020	1,407	4,984
1971-72	1,257	482	482	-	2,111	1,312	5,162
1972-73	1,195	461	461	-	2,211	2,641	6,508
1973-74	1,257	692	692	-	2,895	4,175	9,019
1974-75	1,447	1,074	1,074	-	3,670	4,746	10,937
1975-76	2,244	1,200	1,200	-	4,585	5,164	13,193
1976-77	2,734	1,363	1,363	-	5,429	6,138	15,664
1977-78	2,909	1,590	1,590	-	6,299	8,390	19,188
1978-79	3,424	1,935	1,935	-	6,916	10,124	22,399
<b>1979-80</b>	<b>5,333</b>	<b>2,410</b>	<b>2,410</b>	<b>-</b>	<b>9,701</b>	<b>12,572</b>	<b>30,016</b>

## **FEDERAL TAX RECEIPTS (NET) 1948-49 to 2014-15**

Rs. Million

Years	Direct Taxes	ST (total)	ST(Imp)	ST(Dom)	FED	Customs	Total
1980-81	7,182	2,893	2,893	-	10,413	14,276	34,764
1981-82	8,486	3,251	2,651	600	11,740	15,074	38,551

1982-83	8,634	3,489	2,774	715	12,675	18,510	43,308
1983-84	8,788	4,624	3,651	973	15,387	21,532	50,331
1984-85	9,312	4,674	3,541	1,133	15,053	23,371	52,410
1985-86	9,782	4,928	3,567	1,361	15,149	29,343	59,202
1986-87	10,568	6,409	4,574	1,835	14,960	33,364	65,301
1987-88	11,841	8,743	5,172	3,571	16,840	38,001	75,425
1988-89	13,920	14,700	7,514	7,186	19,399	42,362	90,381
<b>1989-90</b>	<b>15,642</b>	<b>18,574</b>	<b>8,639</b>	<b>9,935</b>	<b>21,433</b>	<b>48,584</b>	<b>104,233</b>
1990-91	19,870	17,008	7,788	9,220	23,087	50,528	110,493
1991-92	28,851	20,799	9,969	10,830	28,305	61,821	139,776
1992-93	36,771	23,521	11,057	12,464	31,546	61,400	153,238
1993-94	43,452	30,379	14,304	16,075	34,520	64,240	172,591
1994-95	61,660	43,574	23,260	20,314	43,691	77,653	226,578
1995-96	78,165	49,841	28,090	21,751	51,115	88,916	268,037
1996-97	85,060	55,668	35,889	19,779	55,265	86,094	282,087
1997-98	103,182	53,942	29,705	24,237	62,011	74,496	293,631
1998-99	110,207	72,105	43,010	29,095	60,905	65,292	308,509
<b>1999-00</b>	<b>112,950</b>	<b>116,711</b>	<b>67,261</b>	<b>49,450</b>	<b>55,784</b>	<b>61,659</b>	<b>347,104</b>
2000-01	124,585	153,565	88,554	65,011	49,080	65,047	392,277
2001-02	142,505	166,561	92,779	73,782	47,186	47,818	404,070
2002-03	151,898	195,139	105,605	89,534	44,754	68,836	460,627
2003-04	165,079	219,167	125,875	93,292	45,552	91,045	520,843
2004-05	183,372	238,537	144,845	93,692	53,104	115,374	590,387
2005-06	224,988	294,798	171,445	123,353	55,272	138,384	713,442
2006-07	333,737	309,396	175,909	133,487	71,804	132,299	847,236
2007-08	387,861	377,430	196,034	181,396	92,137	150,663	1,008,091
2008-09	443,548	451,744	203,715	248,029	117,455	148,403	1,161,150
<b>2009-10</b>	<b>525,977</b>	<b>516,348</b>	<b>247,246</b>	<b>269,102</b>	<b>124,784</b>	<b>160,273</b>	<b>1,327,382</b>
2010-11	602,451	633,357	308,648	324,709	137,353	184,853	1,558,014
2011-12	738,424	804,899	430,399	374,500	122,464	216,906	1,882,693
<b>2012-13</b>	<b>743,409</b>	<b>842,528</b>	<b>429,831</b>	<b>412,697</b>	<b>120,964</b>	<b>239,459</b>	<b>1,946,360</b>
<b>2013-14</b>	<b>887,726</b>	<b>996,382</b>	<b>495,330</b>	<b>501,052</b>	<b>138,084</b>	<b>242,811</b>	<b>2,254,532</b>
<b>2014-15</b>	<b>1,033,720</b>	<b>1,087,790</b>	<b>556,628</b>	<b>531,162</b>	<b>162,248</b>	<b>306,220</b>	<b>2,589,978</b>

### Tax GDP Ratio Pakistan

Years	Tax Collection (Rs. Million)	GDP (mp) (Rs. Million)	Tax/GDP Ratio
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*Bi-Annual Review January-June 2014-15*

<b>2005-06</b>	<b>713,442</b>	<b>8,216,160</b>	<b>8.7</b>
<b>2006-07</b>	<b>847,236</b>	<b>9,239,786</b>	<b>9.2</b>
<b>2007-08</b>	<b>1,008,091</b>	<b>10,637,772</b>	<b>9.5</b>
<b>2008-09</b>	<b>1,161,150</b>	<b>13,199,707</b>	<b>8.8</b>
<b>2009-10</b>	<b>1,327,382</b>	<b>14,866,996</b>	<b>8.9</b>
<b>2010-11</b>	<b>1,558,014</b>	<b>18,284,860</b>	<b>8.5</b>
<b>2011-12</b>	<b>1,882,693</b>	<b>20,090,862</b>	<b>9.4</b>
<b>2012-13</b>	<b>1,946,360</b>	<b>22,909,079</b>	<b>8.5</b>
<b>2013-14</b>	<b>2,254,531</b>	<b>25,068,059</b>	<b>9.0</b>
<b>2014-15</b>	<b>2,589,978</b>	<b>27,383,722</b>	<b>9.5</b>

**BUDGET ESTIMATES 1997-98 TO 2014-15**

(Rs. Million)

<b>Years</b>	<b>Direct Taxes</b>	<b>Sales Tax</b>	<b>FED</b>	<b>Customs</b>	<b>Total</b>
<b>1997-98</b>	101,793	54,086	63,028	78,710	<b>297,617</b>
<b>1998-99</b>	112,000	72,650	62,000	61,300	<b>307,950</b>
<b>1999-00</b>	109,900	120,000	57,000	64,800	<b>351,700</b>
<b>2000-01</b>	133,900	155,800	52,200	64,600	<b>406,500</b>
<b>2001-02</b>	146,500	170,100	47,100	50,500	<b>414,200</b>
<b>2002-03</b>	148,400	204,000	47,500	59,000	<b>458,900</b>
<b>2003-04</b>	161,500	218,400	43,500	86,600	<b>510,000</b>
<b>2004-05</b>	182,700	239,500	52,800	115,000	<b>590,000</b>
<b>2005-06</b>	215,000	281,500	58,500	135,000	<b>690,000</b>
<b>2006-07</b>	333,736	309,396	71,804	132,299	<b>847,235</b>
<b>2007-08</b>	387,819	376,931	92,177	150,589	<b>1,007,516</b>
<b>2008-09</b>	461,000	457,000	116,000	145,000	<b>1,179,000</b>
<b>2009-10</b>	540,400	540,300	134,400	164,900	<b>1,380,000</b>
<b>2010-11</b>	626,900	654,600	132,900	173,300	<b>1,587,700</b>
<b>2011-12</b>	745,000	852,000	140,000	215,000	<b>1,952,000</b>
<b>2012-13</b>	779,000	865,000	122,000	241,000	<b>2,007,000</b>
<b>2013-14</b>	891,000	1,005,000	138,000	241,000	<b>2,275,000</b>
<b>2014-15</b>	1,109,000	1,082,000	159,000	255,000	<b>2,605,000</b>



# **STATISTICAL APPENDIX**

Comparative Statements of

Month – to – Month and Progressive

Collection for the period 2014-15 & 2013-14

## Collection of Federal Taxes 2014-15 Vs. 2013-14

(Rs Million)

MONTHS	M/P	Collection											
		FY 2014-15			FY 2013-14			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	134,159	9899	124,260	135,503	11246	124,257	-1344	-1347	3	-1.0	-12.0	0.0
AUGUST	M	188,808	9,882	178,926	156,216	8,995	147,221	32,592	887	31,705	20.9	9.9	21.5
	P	<b>322,967</b>	<b>19,781</b>	<b>303,186</b>	<b>291,719</b>	<b>20,241</b>	<b>271,478</b>	<b>31248</b>	<b>-460</b>	<b>31708</b>	<b>10.7</b>	<b>-2.3</b>	<b>11.7</b>
SEPTEMBER	M	245,852	11155	234,697	210,149	6271	203,878	35703	4884	30819	17.0	77.9	15.1
<b>1st Quarter</b>		<b>568,819</b>	<b>30,936</b>	<b>537,883</b>	<b>501,868</b>	<b>26,512</b>	<b>475,356</b>	<b>66951</b>	<b>4424</b>	<b>62527</b>	<b>13.3</b>	<b>16.7</b>	<b>13.2</b>
OCTOBER	M	192,372	9,508	182,864	160,141	6,815	153,326	32231	2693	29538	20.1	39.5	19.3
	P	<b>761,191</b>	<b>40,444</b>	<b>720,747</b>	<b>662,009</b>	<b>33,327</b>	<b>628,682</b>	<b>99182</b>	<b>7117</b>	<b>92065</b>	<b>15.0</b>	<b>21.4</b>	<b>14.6</b>
NOVEMBER	M	188,679	7774	180,905	181,845	10651	171,194	6834	-2877	9711	3.8	-27.0	5.7
	P	<b>949,870</b>	<b>48,218</b>	<b>901,652</b>	<b>843,854</b>	<b>43,978</b>	<b>799,876</b>	<b>106016</b>	<b>4240</b>	<b>101776</b>	<b>12.6</b>	<b>9.6</b>	<b>12.7</b>
DECEMBER	M	280,575	10290	270,285	244,085	12545	231,540	36,490	-2255	38,745	14.9	-18.0	16.7
<b>2nd Quarter</b>		<b>661,626</b>	<b>27,572</b>	<b>634,054</b>	<b>586,071</b>	<b>30,011</b>	<b>556,060</b>	<b>75,555</b>	<b>-2439</b>	<b>77,994</b>	<b>12.9</b>	<b>-8.1</b>	<b>14.0</b>
<b>Upto 2nd Qtr</b>		<b>1,230,445</b>	<b>58,508</b>	<b>1,171,937</b>	<b>1,087,939</b>	<b>56,523</b>	<b>1,031,416</b>	<b>142,506</b>	<b>1985</b>	<b>140,521</b>	<b>13.1</b>	<b>3.5</b>	<b>13.6</b>
JANUARY	M	179,570	6175	173,395	177,788	11,871	165,917	1,782	-5696	7,478	1.0	-48.0	4.5
	P	<b>1,410,015</b>	<b>64,683</b>	<b>1,345,332</b>	<b>1,265,727</b>	<b>68,394</b>	<b>1,197,333</b>	<b>144,288</b>	<b>-3711</b>	<b>147,999</b>	<b>11.4</b>	<b>-5.4</b>	<b>12.4</b>
FEBRUARY	M	200,851	8120	192,731	168,657	5,409	163,248	32194	2711	29,483	19.1	50.1	18.1
	P	<b>1,610,866</b>	<b>72,803</b>	<b>1,538,063</b>	<b>1,434,384</b>	<b>73,803</b>	<b>1,360,581</b>	<b>176,482</b>	<b>-1,000</b>	<b>177,482</b>	<b>12.3</b>	<b>-1.4</b>	<b>13.0</b>
MARCH	M	254,275	17205	237,070	221,811	7693	214,118	32,464	9512	22,952	14.6	123.6	10.7
<b>3rd Quarter</b>		<b>634,696</b>	<b>31,500</b>	<b>603,196</b>	<b>568,256</b>	<b>24,973</b>	<b>543,283</b>	<b>66,440</b>	<b>6527</b>	<b>59,913</b>	<b>11.7</b>	<b>26.1</b>	<b>11.0</b>
<b>Upto 3rd Qtr</b>		<b>1,865,141</b>	<b>90,008</b>	<b>1,775,133</b>	<b>1,656,195</b>	<b>81,496</b>	<b>1,574,699</b>	<b>208,946</b>	<b>8,512</b>	<b>200,434</b>	<b>12.6</b>	<b>10.4</b>	<b>12.7</b>
APRIL	M	218,410	19899	198,511	178,098	7,878	170,220	40,312	12021	28,291	22.6	152.6	16.6
	P	<b>2,083,551</b>	<b>109,907</b>	<b>1,973,644</b>	<b>1,834,293</b>	<b>89,374</b>	<b>1,744,919</b>	<b>249,258</b>	<b>20,533</b>	<b>228,725</b>	<b>13.6</b>	<b>23.0</b>	<b>13.1</b>
MAY	M	239,304	4793	234,511	219,742	11556	208,186	19562	-6763	26325	8.9	-58.5	12.6
	P	<b>2,322,855</b>	<b>114,700</b>	<b>2,208,155</b>	<b>2,054,035</b>	<b>100,930</b>	<b>1,953,105</b>	<b>268,820</b>	<b>13,770</b>	<b>255,050</b>	<b>13.1</b>	<b>13.6</b>	<b>13.1</b>
JUNE	M	382,339	516	381,823	305,325	3899	301,426	77,014	-3383	80,397	25.2	-86.8	26.7
<b>4th Quarter</b>		<b>840,053</b>	<b>25,208</b>	<b>814,845</b>	<b>703,165</b>	<b>23,333</b>	<b>679,832</b>	<b>136,888</b>	<b>1875</b>	<b>135,013</b>	<b>19.5</b>	<b>8.0</b>	<b>19.9</b>
<b>Annual</b>		<b>2,705,194</b>	<b>115,216</b>	<b>2,589,978</b>	<b>2,359,360</b>	<b>104,829</b>	<b>2,254,531</b>	<b>345834</b>	<b>10,387</b>	<b>335,447</b>	<b>14.7</b>	<b>9.9</b>	<b>14.9</b>

(\*) M- Monthly, P-Progressive

## DIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2014-15			FY 2013-14			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	42,096	7718	34,378	38,923	8178	30,745	3173	-460	3,633	8.2	-5.6	11.8
AUGUST	M	58,141	7,105	51,036	47,123	2,549	44,574	11,018	4556	6,462	23.4	178.7	14.5
	<b>P</b>	<b>100,237</b>	<b>14,823</b>	<b>85,414</b>	<b>86,046</b>	<b>10,727</b>	<b>75,319</b>	<b>14191</b>	<b>4096</b>	<b>10095</b>	<b>16.5</b>	<b>38.2</b>	<b>13.4</b>
SEPTEMBER	M	108,185	3905	104,280	89,591	3181	86,410	18594	724	17870	20.8	22.8	20.7
<b>1st Quarter</b>		<b>208,422</b>	<b>18,728</b>	<b>189,694</b>	<b>175,637</b>	<b>13,908</b>	<b>161,729</b>	<b>32785</b>	<b>4820</b>	<b>27965</b>	<b>18.7</b>	<b>34.7</b>	<b>17.3</b>
OCTOBER	M	68,502	1,589	66,913	53,513	3,047	50,466	14989	-1458	16447	28.0	-47.9	32.6
	<b>P</b>	<b>276,924</b>	<b>20,317</b>	<b>256,607</b>	<b>229,150</b>	<b>16,955</b>	<b>212,195</b>	<b>47774</b>	<b>3362</b>	<b>44412</b>	<b>20.8</b>	<b>19.8</b>	<b>20.9</b>
NOVEMBER	M	68,344	3249	65,095	66,308	7518	58,790	2036	-4269	6305	3.1	-56.8	10.7
	<b>P</b>	<b>345,268</b>	<b>23,566</b>	<b>321,702</b>	<b>295,458</b>	<b>24,473</b>	<b>270,985</b>	<b>49810</b>	<b>-907</b>	<b>50717</b>	<b>16.9</b>	<b>-3.7</b>	<b>18.7</b>
DECEMBER	M	144,159	6934	137,225	119,048	8050	110,998	25,111	-1116	26,227	21.1	-13.9	23.6
<b>2nd Quarter</b>		<b>281,005</b>	<b>11,772</b>	<b>269,233</b>	<b>238,869</b>	<b>18,615</b>	<b>220,254</b>	<b>42,136</b>	<b>-6843</b>	<b>48,979</b>	<b>17.6</b>	<b>-36.8</b>	<b>22.2</b>
<b>Upto 2nd Qtr</b>		<b>489,427</b>	<b>30,500</b>	<b>458,927</b>	<b>414,506</b>	<b>32,523</b>	<b>381,983</b>	<b>74,921</b>	<b>-2023</b>	<b>76,944</b>	<b>18.1</b>	<b>-6.2</b>	<b>20.1</b>
JANUARY	M	68,670	2921	65,749	64,493	7,575	56,918	4,177	-4654	8,831	6.5	-61.4	15.5
	<b>P</b>	<b>558,097</b>	<b>33,421</b>	<b>524,676</b>	<b>478,999</b>	<b>40,098</b>	<b>438,901</b>	<b>79,098</b>	<b>-6677</b>	<b>85,775</b>	<b>16.5</b>	<b>-16.7</b>	<b>19.5</b>
FEBRUARY	M	79,283	4660	74,623	64,031	2,880	61,151	15252	1780	13,472	23.8	61.8	22.0
	<b>P</b>	<b>637,380</b>	<b>38,081</b>	<b>599,299</b>	<b>543,030</b>	<b>42,978</b>	<b>500,052</b>	<b>94,350</b>	<b>-4,897</b>	<b>99,247</b>	<b>17.4</b>	<b>-11.4</b>	<b>19.8</b>
MARCH	M	114,909	12690	102,219	103,996	5219	98,777	10,913	7471	3,442	10.5	143.2	3.5
<b>3rd Quarter</b>		<b>262,862</b>	<b>20,271</b>	<b>242,591</b>	<b>232,520</b>	<b>15,674</b>	<b>216,846</b>	<b>30,342</b>	<b>4597</b>	<b>25,745</b>	<b>13.0</b>	<b>29.3</b>	<b>11.9</b>
<b>Upto 3rd Qtr</b>		<b>752,289</b>	<b>50,771</b>	<b>701,518</b>	<b>647,026</b>	<b>48,197</b>	<b>598,829</b>	<b>105,263</b>	<b>2,574</b>	<b>102,689</b>	<b>16.3</b>	<b>5.3</b>	<b>17.1</b>
APRIL	M	85,169	10759	74,410	61,921	2,686	59,235	23,248	8073	15,175	37.5	300.6	25.6
	<b>P</b>	<b>837,458</b>	<b>61,530</b>	<b>775,928</b>	<b>708,947</b>	<b>50,883</b>	<b>658,064</b>	<b>128,511</b>	<b>10,647</b>	<b>117,864</b>	<b>18.1</b>	<b>20.9</b>	<b>17.9</b>
MAY	M	80,352	384	79,968	87,053	9255	77,798	-6701	-8871	2170	-7.7	-95.9	2.8
	<b>P</b>	<b>917,810</b>	<b>61,914</b>	<b>855,896</b>	<b>796,000</b>	<b>60,138</b>	<b>735,862</b>	<b>121,810</b>	<b>1,776</b>	<b>120,034</b>	<b>15.3</b>	<b>3.0</b>	<b>16.3</b>
JUNE	M	178,236	412	177,824	144,966	3573	141,393	33,270	-3161	36,431	23.0	-88.5	25.8
<b>4th Quarter</b>		<b>343,757</b>	<b>11,555</b>	<b>332,202</b>	<b>293,940</b>	<b>15,514</b>	<b>278,426</b>	<b>49,817</b>	<b>-3959</b>	<b>53,776</b>	<b>16.9</b>	<b>-25.5</b>	<b>19.3</b>
<b>Annual</b>		<b>1,096,046</b>	<b>62,326</b>	<b>1,033,720</b>	<b>940,966</b>	<b>63,711</b>	<b>877,255</b>	<b>155080</b>	<b>-1,385</b>	<b>156,465</b>	<b>16.5</b>	<b>-2.2</b>	<b>17.8</b>

## INDIRECT TAXES

## INDIRECT TAXES

(Rs Million)

MONTHS	M/P	Collection											
		FY 2014-15			FY 2013-14			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	92,063	2181	89,882	96,580	3068	93,512	-4517	-887	-3,630	-4.7	-28.9	-3.9
AUGUST	M	130,667	2,777	127,890	109,093	6,446	102,647	21,574	-3669	25,243	19.8	-56.9	24.6
	P	<b>222,730</b>	<b>4,958</b>	<b>217,772</b>	<b>205,673</b>	<b>9,514</b>	<b>196,159</b>	<b>17057</b>	<b>-4556</b>	<b>21613</b>	<b>8.3</b>	<b>-47.9</b>	<b>11.0</b>
SEPTEMBER	M	137,667	7250	130,417	120,558	3090	117,468	17109	4160	12949	14.2	134.6	11.0
<b>1st Quarter</b>		<b>360,397</b>	<b>12,208</b>	<b>348,189</b>	<b>326,231</b>	<b>12,604</b>	<b>313,627</b>	<b>34166</b>	<b>-396</b>	<b>34562</b>	<b>10.5</b>	<b>-3.1</b>	<b>11.0</b>
OCTOBER	M	123,870	7,919	115,951	106,628	3,768	102,860	17242	4151	13091	16.2	110.2	12.7
	P	<b>484,267</b>	<b>20,127</b>	<b>464,140</b>	<b>432,859</b>	<b>16,372</b>	<b>416,487</b>	<b>51408</b>	<b>3755</b>	<b>47653</b>	<b>11.9</b>	<b>22.9</b>	<b>11.4</b>
NOVEMBER	M	120,335	4525	115,810	115,537	3133	112,404	4798	1392	3406	4.2	44.4	3.0
	P	<b>604,602</b>	<b>24,652</b>	<b>579,950</b>	<b>548,396</b>	<b>19,505</b>	<b>528,891</b>	<b>56206</b>	<b>5147</b>	<b>51059</b>	<b>10.2</b>	<b>26.4</b>	<b>9.7</b>
DECEMBER	M	136,416	3356	133,060	125,037	4495	120,542	11,379	-1139	12,518	9.1	-25.3	10.4
<b>2nd Quarter</b>		<b>380,621</b>	<b>15,800</b>	<b>364,821</b>	<b>347,202</b>	<b>11,396</b>	<b>335,806</b>	<b>33,419</b>	<b>4404</b>	<b>29,015</b>	<b>9.6</b>	<b>38.6</b>	<b>8.6</b>
<b>Upto 2nd Qtr</b>		<b>741,018</b>	<b>28,008</b>	<b>713,010</b>	<b>673,433</b>	<b>24,000</b>	<b>649,433</b>	<b>67,585</b>	<b>4008</b>	<b>63,577</b>	<b>10.0</b>	<b>16.7</b>	<b>9.8</b>
JANUARY	M	110,900	3254	107,646	113,295	4,296	108,999	-2,395	-1042	-1,353	-2.1	-24.3	-1.2
	P	<b>851,918</b>	<b>31,262</b>	<b>820,656</b>	<b>786,728</b>	<b>28,296</b>	<b>758,432</b>	<b>65,190</b>	<b>2966</b>	<b>62,224</b>	<b>8.3</b>	<b>10.5</b>	<b>8.2</b>
FEBRUARY	M	121,568	3460	118,108	104,626	2,529	102,097	16942	931	16,011	16.2	36.8	15.7
	P	<b>973,486</b>	<b>34,722</b>	<b>938,764</b>	<b>891,354</b>	<b>30,825</b>	<b>860,529</b>	<b>82,132</b>	<b>3,897</b>	<b>78,235</b>	<b>9.2</b>	<b>12.6</b>	<b>9.1</b>
MARCH	M	139,366	4515	134,851	117,815	2474	115,341	21,551	2041	19,510	18.3	82.5	16.9
<b>3rd Quarter</b>		<b>371,834</b>	<b>11,229</b>	<b>360,605</b>	<b>335,736</b>	<b>9,299</b>	<b>326,437</b>	<b>36,098</b>	<b>1930</b>	<b>34,168</b>	<b>10.8</b>	<b>20.8</b>	<b>10.5</b>
<b>Upto 3rd Qtr</b>		<b>1,112,852</b>	<b>39,237</b>	<b>1,073,615</b>	<b>1,009,169</b>	<b>33,299</b>	<b>975,870</b>	<b>103,683</b>	<b>5,938</b>	<b>97,745</b>	<b>10.3</b>	<b>17.8</b>	<b>10.0</b>
APRIL	M	133,241	9140	124,101	116,177	5,192	110,985	17,064	3948	13,116	14.7	76.0	11.8
	P	<b>1,246,093</b>	<b>48,377</b>	<b>1,197,716</b>	<b>1,125,346</b>	<b>38,491</b>	<b>1,086,855</b>	<b>120,747</b>	<b>9,886</b>	<b>110,861</b>	<b>10.7</b>	<b>25.7</b>	<b>10.2</b>
MAY	M	158,952	4409	154,543	132,689	2301	130,388	26263	2108	24155	19.8	91.6	18.5
	P	<b>1,405,045</b>	<b>52,786</b>	<b>1,352,259</b>	<b>1,258,035</b>	<b>40,792</b>	<b>1,217,243</b>	<b>147,010</b>	<b>11,994</b>	<b>135,016</b>	<b>11.7</b>	<b>29.4</b>	<b>11.1</b>
JUNE	M	204,103	104	203,999	160,359	326	160,033	43,744	-222	43,966	27.3	-68.1	27.5
<b>4th Quarter</b>		<b>496,296</b>	<b>13,653</b>	<b>482,643</b>	<b>409,225</b>	<b>7,819</b>	<b>401,406</b>	<b>87,071</b>	<b>5834</b>	<b>81,237</b>	<b>21.3</b>	<b>74.6</b>	<b>20.2</b>
<b>Annual</b>		<b>1,609,148</b>	<b>52,890</b>	<b>1,556,258</b>	<b>1,418,394</b>	<b>41,118</b>	<b>1,377,276</b>	<b>190754</b>	<b>11,772</b>	<b>178,982</b>	<b>13.4</b>	<b>28.6</b>	<b>13.0</b>

## SALES TAX (TOTAL)

## SALES TAX (TOTAL)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2014-15			FY 2013-14			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	70,461	1045	69,416	72,649	2536	70,113	-2188	-1491	-697	-3.0	-58.8	-1.0
AUGUST	M	97,990	1,694	96,296	82,820	5,088	77,732	15,170	-3394	18,564	18.3	-66.7	23.9
	<b>P</b>	<b>168,451</b>	<b>2,739</b>	<b>165,712</b>	<b>155,469</b>	<b>7,624</b>	<b>147,845</b>	<b>12982</b>	<b>-4885</b>	<b>17867</b>	<b>8.4</b>	<b>-64.1</b>	<b>12.1</b>
SEPTEMBER	M	98,684	6190	92,494	90,522	2531	87,991	8162	3659	4503	9.0	144.6	5.1
<b>1st Quarter</b>		<b>267,135</b>	<b>8,929</b>	<b>258,206</b>	<b>245,991</b>	<b>10,155</b>	<b>235,836</b>	<b>21144</b>	<b>-1226</b>	<b>22370</b>	<b>8.6</b>	<b>-12.1</b>	<b>9.5</b>
OCTOBER	M	86,802	7,169	79,633	78,550	2,596	75,954	8252	4573	3679	10.5	176.2	4.8
	<b>P</b>	<b>353,937</b>	<b>16,098</b>	<b>337,839</b>	<b>324,541</b>	<b>12,751</b>	<b>311,790</b>	<b>29396</b>	<b>3347</b>	<b>26049</b>	<b>9.1</b>	<b>26.2</b>	<b>8.4</b>
NOVEMBER	M	86,717	3792	82,925	85,683	2512	83,171	1034	1280	-246	1.2	51.0	-0.3
	<b>P</b>	<b>440,654</b>	<b>19,890</b>	<b>420,764</b>	<b>410,224</b>	<b>15,263</b>	<b>394,961</b>	<b>30430</b>	<b>4627</b>	<b>25803</b>	<b>7.4</b>	<b>30.3</b>	<b>6.5</b>
DECEMBER	M	95,786	2793	92,993	90,437	3714	86,723	5,349	-921	6,270	5.9	-24.8	7.2
<b>2nd Quarter</b>		<b>269,305</b>	<b>13,754</b>	<b>255,551</b>	<b>254,670</b>	<b>8,822</b>	<b>245,848</b>	<b>14,635</b>	<b>4932</b>	<b>9,703</b>	<b>5.7</b>	<b>55.9</b>	<b>3.9</b>
<b>Upto 2nd Qtr</b>		<b>536,440</b>	<b>22,683</b>	<b>513,757</b>	<b>500,661</b>	<b>18,977</b>	<b>481,684</b>	<b>35,779</b>	<b>3706</b>	<b>32,073</b>	<b>7.1</b>	<b>19.5</b>	<b>6.7</b>
JANUARY	M	75,112	2449	72,663	83,548	3,379	80,169	-8,436	-930	-7,506	-10.1	-27.5	-9.4
	<b>P</b>	<b>611,552</b>	<b>25,132</b>	<b>586,420</b>	<b>584,209</b>	<b>22,356</b>	<b>561,853</b>	<b>27,343</b>	<b>2776</b>	<b>24,567</b>	<b>4.7</b>	<b>12.4</b>	<b>4.4</b>
FEBRUARY	M	85,415	2572	82,843	75,469	1,714	73,755	9946	858	9,088	13.2	50.1	12.3
	<b>P</b>	<b>696,967</b>	<b>27,704</b>	<b>669,263</b>	<b>659,678</b>	<b>24,070</b>	<b>635,608</b>	<b>37,289</b>	<b>3,634</b>	<b>33,655</b>	<b>5.7</b>	<b>15.1</b>	<b>5.3</b>
MARCH	M	94,983	3897	91,086	83,012	1827	81,185	11,971	2070	9,901	14.4	113.3	12.2
<b>3rd Quarter</b>		<b>255,510</b>	<b>8,918</b>	<b>246,592</b>	<b>242,029</b>	<b>6,920</b>	<b>235,109</b>	<b>13,481</b>	<b>1998</b>	<b>11,483</b>	<b>5.6</b>	<b>28.9</b>	<b>4.9</b>
<b>Upto 3rd Qtr</b>		<b>791,950</b>	<b>31,601</b>	<b>760,349</b>	<b>742,690</b>	<b>25,897</b>	<b>716,793</b>	<b>49,260</b>	<b>5,704</b>	<b>43,556</b>	<b>6.6</b>	<b>22.0</b>	<b>6.1</b>
APRIL	M	91,497	8574	82,923	82,992	4,626	78,366	8,505	3948	4,557	10.2	85.3	5.8
	<b>P</b>	<b>883,447</b>	<b>40,175</b>	<b>843,272</b>	<b>825,682</b>	<b>30,523</b>	<b>795,159</b>	<b>57,765</b>	<b>9,652</b>	<b>48,113</b>	<b>7.0</b>	<b>31.6</b>	<b>6.1</b>
MAY	M	108,357	3608	104,749	95,090	1747	93,343	13267	1861	11406	14.0	106.5	12.2
	<b>P</b>	<b>991,804</b>	<b>43,783</b>	<b>948,021</b>	<b>920,772</b>	<b>32,270</b>	<b>888,502</b>	<b>71,032</b>	<b>11,513</b>	<b>59,519</b>	<b>7.7</b>	<b>35.7</b>	<b>6.7</b>
JUNE	M	139,769	0	139,769	107,994	114	107,880	31,775	-114	31,889	29.4	-100.0	29.6
<b>4th Quarter</b>		<b>339,623</b>	<b>12,182</b>	<b>327,441</b>	<b>286,076</b>	<b>6,487</b>	<b>279,589</b>	<b>53,547</b>	<b>5695</b>	<b>47,852</b>	<b>18.7</b>	<b>87.8</b>	<b>17.1</b>
<b>Annual</b>		<b>1,131,573</b>	<b>43,783</b>	<b>1,087,790</b>	<b>1,028,766</b>	<b>32,384</b>	<b>996,382</b>	<b>102807</b>	<b>11,399</b>	<b>91,408</b>	<b>10.0</b>	<b>35.2</b>	<b>9.2</b>

## SALES TAX (IMPORTS)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2014-15			FY 2013-14			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	38,305	1	38,304	37,918	2	37,916	387	-1	388	1.0	-50.0	1.0
AUGUST	M	51,690	4	51,686	40,148	0	40,148	11,542	4	11,538	28.7	#DIV/0!	28.7
	P	<b>89,995</b>	<b>5</b>	<b>89,990</b>	<b>78,066</b>	<b>2</b>	<b>78,064</b>	<b>11929</b>	<b>3</b>	<b>11926</b>	<b>15.3</b>	<b>150.0</b>	<b>15.3</b>
SEPTEMBER	M	52,200	2	52,198	43,594	2	43,592	8606	0	8606	19.7	0.0	19.7
<b>1st Quarter</b>		<b>142,195</b>	<b>7</b>	<b>142,188</b>	<b>121,660</b>	<b>4</b>	<b>121,656</b>	<b>20535</b>	<b>3</b>	<b>20532</b>	<b>16.9</b>	<b>75.0</b>	<b>16.9</b>
OCTOBER	M	45,218	0	45,218	40,601	4	40,597	4617	-4	4621	11.4	-100.0	11.4
	P	<b>187,413</b>	<b>7</b>	<b>187,406</b>	<b>162,261</b>	<b>8</b>	<b>162,253</b>	<b>25152</b>	<b>-1</b>	<b>25153</b>	<b>15.5</b>	<b>-12.5</b>	<b>15.5</b>
NOVEMBER	M	43,407	46	43,361	44,263		44,263	-856	46	-902	-1.9	#DIV/0!	-2.0
	P	<b>230,820</b>	<b>53</b>	<b>230,767</b>	<b>206,524</b>	<b>8</b>	<b>206,516</b>	<b>24296</b>	<b>45</b>	<b>24251</b>	<b>11.8</b>	<b>562.5</b>	<b>11.7</b>
DECEMBER	M	43,999	0	43,999	40,165	1	40,164	3,834	-1	3,835	9.5	-100.0	9.5
<b>2nd Quarter</b>		<b>132,624</b>	<b>46</b>	<b>132,578</b>	<b>125,029</b>	<b>5</b>	<b>125,024</b>	<b>7,595</b>	<b>41</b>	<b>7,554</b>	<b>6.1</b>	<b>820.0</b>	<b>6.0</b>
<b>Upto 2nd Qtr</b>		<b>274,819</b>	<b>53</b>	<b>274,766</b>	<b>246,689</b>	<b>9</b>	<b>246,680</b>	<b>28,130</b>	<b>44</b>	<b>28,086</b>	<b>11.4</b>	<b>488.9</b>	<b>11.4</b>
JANUARY	M	38,850	0	38,850	41,784	2	41,782	-2,934	-2	-2,932	-7.0	-100.0	-7.0
	P	<b>313,669</b>	<b>53</b>	<b>313,616</b>	<b>288,473</b>	<b>11</b>	<b>288,462</b>	<b>25,196</b>	<b>42</b>	<b>25,154</b>	<b>8.7</b>	<b>381.8</b>	<b>8.7</b>
FEBRUARY	M	42,568	3	42,565	35,704	2	35,702	6864	1	6,863	19.2	50.0	19.2
	P	<b>356,237</b>	<b>56</b>	<b>356,181</b>	<b>324,177</b>	<b>13</b>	<b>324,164</b>	<b>32,060</b>	<b>43</b>	<b>32,017</b>	<b>9.9</b>	<b>330.8</b>	<b>9.9</b>
MARCH	M	44,500	1	44,499	35,615	0	35,615	8,885	1	8,884	24.9	#DIV/0!	24.9
<b>3rd Quarter</b>		<b>125,918</b>	<b>4</b>	<b>125,914</b>	<b>113,103</b>	<b>4</b>	<b>113,099</b>	<b>12,815</b>	<b>0</b>	<b>12,815</b>	<b>11.3</b>	<b>0.0</b>	<b>11.3</b>
<b>Upto 3rd Qtr</b>		<b>400,737</b>	<b>57</b>	<b>400,680</b>	<b>359,792</b>	<b>13</b>	<b>359,779</b>	<b>40,945</b>	<b>44</b>	<b>40,901</b>	<b>11.4</b>	<b>338.5</b>	<b>11.4</b>
APRIL	M	46,661		46,661	41,498	1	41,497	5,163	-1	5,164	12.4	-100.0	12.4
	P	<b>447,398</b>	<b>57</b>	<b>447,341</b>	<b>401,290</b>	<b>14</b>	<b>401,276</b>	<b>46,108</b>	<b>43</b>	<b>46,065</b>	<b>11.5</b>	<b>307.1</b>	<b>11.5</b>
MAY	M	53,878		53,878	47,164	2	47,162	6714	-2	6716	14.2	-100.0	14.2
	P	<b>501,276</b>	<b>57</b>	<b>501,219</b>	<b>448,454</b>	<b>16</b>	<b>448,438</b>	<b>52,822</b>	<b>41</b>	<b>52,781</b>	<b>11.8</b>	<b>256.3</b>	<b>11.8</b>
JUNE	M	55,409		55,409	46,897	5	46,892	8,512	-5	8,517	18.2	-100.0	18.2
<b>4th Quarter</b>		<b>155,948</b>	<b>0</b>	<b>155,948</b>	<b>135,559</b>	<b>8</b>	<b>135,551</b>	<b>20,389</b>	<b>-8</b>	<b>20,397</b>	<b>15.0</b>	<b>-100.0</b>	<b>15.0</b>
<b>Annual</b>		<b>556,685</b>	<b>57</b>	<b>556,628</b>	<b>495,351</b>	<b>21</b>	<b>495,330</b>	<b>61334</b>	<b>36</b>	<b>61,298</b>	<b>12.4</b>	<b>171.4</b>	<b>12.4</b>

## SALES TAX (DOMESTIC)

(Rs Million)

MONTHS	M/P	Collection											
		FY 2014-15			FY 2013-14			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	32,156	1044	31,112	34,731	2534	32,197	-2575	-1490	-1,085	-7.4	-58.8	-3.4
AUGUST	M	46,300	1,690	44,610	42,672	5,088	37,584	3,628	-3398	7,026	8.5	-66.8	18.7
	<b>P</b>	<b>78,456</b>	<b>2,734</b>	<b>75,722</b>	<b>77,403</b>	<b>7,622</b>	<b>69,781</b>	<b>1053</b>	<b>-4888</b>	<b>5941</b>	<b>1.4</b>	<b>-64.1</b>	<b>8.5</b>
SEPTEMBER	M	46,484	6188	40,296	46,928	2529	44,399	-444	3659	-4103	-0.9	144.7	-9.2
<b>1st Quarter</b>		<b>124,940</b>	<b>8,922</b>	<b>116,018</b>	<b>124,331</b>	<b>10,151</b>	<b>114,180</b>	<b>609</b>	<b>-1229</b>	<b>1838</b>	<b>0.5</b>	<b>-12.1</b>	<b>1.6</b>
OCTOBER	M	41,584	7,169	34,415	37,949	2,592	35,357	3635	4577	-942	9.6	176.6	-2.7
	<b>P</b>	<b>166,524</b>	<b>16,091</b>	<b>150,433</b>	<b>162,280</b>	<b>12,743</b>	<b>149,537</b>	<b>4244</b>	<b>3348</b>	<b>896</b>	<b>2.6</b>	<b>26.3</b>	<b>0.6</b>
NOVEMBER	M	43,310	3746	39,564	41,420	2512	38,908	1890	1234	656	4.6	49.1	1.7
	<b>P</b>	<b>209,834</b>	<b>19,837</b>	<b>189,997</b>	<b>203,700</b>	<b>15,255</b>	<b>188,445</b>	<b>6134</b>	<b>4582</b>	<b>1552</b>	<b>3.0</b>	<b>30.0</b>	<b>0.8</b>
DECEMBER	M	51,787	2793	48,994	50,272	3713	46,559	1,515	-920	2,435	3.0	-24.8	5.2
<b>2nd Quarter</b>		<b>136,681</b>	<b>13,708</b>	<b>122,973</b>	<b>129,641</b>	<b>8,817</b>	<b>120,824</b>	<b>7,040</b>	<b>4891</b>	<b>2,149</b>	<b>5.4</b>	<b>55.5</b>	<b>1.8</b>
<b>Upto 2nd Qtr</b>		<b>261,621</b>	<b>22,630</b>	<b>238,991</b>	<b>253,972</b>	<b>18,968</b>	<b>235,004</b>	<b>7,649</b>	<b>3662</b>	<b>3,987</b>	<b>3.0</b>	<b>19.3</b>	<b>1.7</b>
JANUARY	M	36,262	2449	33,813	41,764	3,377	38,387	-5,502	-928	-4,574	-13.2	-27.5	-11.9
	<b>P</b>	<b>297,883</b>	<b>25,079</b>	<b>272,804</b>	<b>295,736</b>	<b>22,345</b>	<b>273,391</b>	<b>2,147</b>	<b>2734</b>	<b>-587</b>	<b>0.7</b>	<b>12.2</b>	<b>-0.2</b>
FEBRUARY	M	42,847	2569	40,278	39,765	1,712	38,053	3082	857	2,225	7.8	50.1	5.8
	<b>P</b>	<b>340,730</b>	<b>27,648</b>	<b>313,082</b>	<b>335,501</b>	<b>24,057</b>	<b>311,444</b>	<b>5,229</b>	<b>3,591</b>	<b>1,638</b>	<b>1.6</b>	<b>14.9</b>	<b>0.5</b>
MARCH	M	50,483	3896	46,587	47,397	1827	45,570	3,086	2069	1,017	6.5	113.2	2.2
<b>3rd Quarter</b>		<b>129,592</b>	<b>8,914</b>	<b>120,678</b>	<b>128,926</b>	<b>6,916</b>	<b>122,010</b>	<b>666</b>	<b>1998</b>	<b>-1,332</b>	<b>0.5</b>	<b>28.9</b>	<b>-1.1</b>
<b>Upto 3rd Qtr</b>		<b>391,213</b>	<b>31,544</b>	<b>359,669</b>	<b>382,898</b>	<b>25,884</b>	<b>357,014</b>	<b>8,315</b>	<b>5,660</b>	<b>2,655</b>	<b>2.2</b>	<b>21.9</b>	<b>0.7</b>
APRIL	M	44,836	8574	36,262	41,494	4,625	36,869	3,342	3949	-607	8.1	85.4	-1.6
	<b>P</b>	<b>436,049</b>	<b>40,118</b>	<b>395,931</b>	<b>424,392</b>	<b>30,509</b>	<b>393,883</b>	<b>11,657</b>	<b>9,609</b>	<b>2,048</b>	<b>2.7</b>	<b>31.5</b>	<b>0.5</b>
MAY	M	54,479	3608	50,871	47,926	1745	46,181	6553	1863	4690	13.7	106.8	10.2
	<b>P</b>	<b>490,528</b>	<b>43,726</b>	<b>446,802</b>	<b>472,318</b>	<b>32,254</b>	<b>440,064</b>	<b>18,210</b>	<b>11,472</b>	<b>6,738</b>	<b>3.9</b>	<b>35.6</b>	<b>1.5</b>
JUNE	M	84,360	0	84,360	61,097	109	60,988	23,263	-109	23,372	38.1	-100.0	38.3
<b>4th Quarter</b>		<b>183,675</b>	<b>12,182</b>	<b>171,493</b>	<b>150,517</b>	<b>6,479</b>	<b>144,038</b>	<b>33,158</b>	<b>5703</b>	<b>27,455</b>	<b>22.0</b>	<b>88.0</b>	<b>19.1</b>
<b>Annual</b>		<b>574,888</b>	<b>43,726</b>	<b>531,162</b>	<b>533,415</b>	<b>32,363</b>	<b>501,052</b>	<b>41473</b>	<b>11,363</b>	<b>30,110</b>	<b>7.8</b>	<b>35.1</b>	<b>6.0</b>

## FEDERAL EXCISE

(Rs Million)

MONTHS	M/P	Collection											
		FY 2014-15			FY 2013-14			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	3,687	0	3,687	7,115	1	7,114	-3428	-1	-3,427	-48.2	-	-48.2
AUGUST	M	9,918	0	9,918	8,913	0	8,913	1,005	0	1,005	11.3	-	11.3
	<b>P</b>	<b>13,605</b>	<b>0</b>	<b>13,605</b>	<b>16,028</b>	<b>1</b>	<b>16,027</b>	<b>-2423</b>	<b>-1</b>	<b>-2422</b>	<b>-15.1</b>	<b>-</b>	<b>-15.1</b>
SEPTEMBER	M	11,855	0	11,855	9,353	0	9,353	2502	0	2502	26.8	#DIV/0!	26.8
<b>1st Quarter</b>		<b>25,460</b>	<b>0</b>	<b>25,460</b>	<b>25,381</b>	<b>1</b>	<b>25,380</b>	<b>79</b>	<b>-1</b>	<b>80</b>	<b>0.3</b>	<b>-100.0</b>	<b>0.3</b>
OCTOBER	M	14,492		14,492	10,457		10,457	4035	0	4035	38.6	-	38.6
	<b>P</b>	<b>39,952</b>	<b>0</b>	<b>39,952</b>	<b>35,838</b>	<b>1</b>	<b>35,837</b>	<b>4114</b>	<b>-1</b>	<b>4115</b>	<b>11.5</b>	<b>-</b>	<b>11.5</b>
NOVEMBER	M	10,958	0	10,958	10,498	0	10,498	460	0	460	4.4	#DIV/0!	4.4
	<b>P</b>	<b>50,910</b>	<b>0</b>	<b>50,910</b>	<b>46,336</b>	<b>1</b>	<b>46,335</b>	<b>4574</b>	<b>-1</b>	<b>4575</b>	<b>9.9</b>	<b>-100.0</b>	<b>9.9</b>
DECEMBER	M	13,046	0	13,046	11,327	1	11,326	1,719	-1	1,720	15.2	-100.0	15.2
<b>2nd Quarter</b>		<b>38,496</b>	<b>0</b>	<b>38,496</b>	<b>32,282</b>	<b>1</b>	<b>32,281</b>	<b>6,214</b>	<b>-1</b>	<b>6,215</b>	<b>19.2</b>	<b>-100.0</b>	<b>19.3</b>
<b>Upto 2nd Qtr</b>		<b>63,956</b>	<b>0</b>	<b>63,956</b>	<b>57,663</b>	<b>2</b>	<b>57,661</b>	<b>6,293</b>	<b>-2</b>	<b>6,295</b>	<b>10.9</b>	<b>-100.0</b>	<b>10.9</b>
JANUARY	M	11,622	0	11,622	9,899	0	9,899	1,723	0	1,723	17.4	-	17.4
	<b>P</b>	<b>75,578</b>	<b>0</b>	<b>75,578</b>	<b>67,562</b>	<b>2</b>	<b>67,560</b>	<b>8,016</b>	<b>-2</b>	<b>8,018</b>	<b>11.9</b>	<b>-</b>	<b>11.9</b>
FEBRUARY	M	13,157	0	13,157	10,467	0	10,467	2690	0	2,690	25.7	#DIV/0!	25.7
	<b>P</b>	<b>88,735</b>	<b>0</b>	<b>88,735</b>	<b>78,029</b>	<b>2</b>	<b>78,027</b>	<b>10,706</b>	<b>-2</b>	<b>10,708</b>	<b>13.7</b>	<b>-100.0</b>	<b>13.7</b>
MARCH	M	15,601	0	15,601	11,787	0	11,787	3,814	0	3,814	32.4	#DIV/0!	32.4
<b>3rd Quarter</b>		<b>40,380</b>	<b>0</b>	<b>40,380</b>	<b>32,153</b>	<b>0</b>	<b>32,153</b>	<b>8,227</b>	<b>0</b>	<b>8,227</b>	<b>25.6</b>	<b>#DIV/0!</b>	<b>25.6</b>
<b>Upto 3rd Qtr</b>		<b>104,336</b>	<b>0</b>	<b>104,336</b>	<b>89,816</b>	<b>2</b>	<b>89,814</b>	<b>14,520</b>	<b>-2</b>	<b>14,522</b>	<b>16.2</b>	<b>-100.0</b>	<b>16.2</b>
APRIL	M	15,311	0	15,311	14,211	0	14,211	1,100	0	1,100	7.7	-	7.7
	<b>P</b>	<b>119,647</b>	<b>0</b>	<b>119,647</b>	<b>104,027</b>	<b>2</b>	<b>104,025</b>	<b>15,620</b>	<b>-2</b>	<b>15,622</b>	<b>15.0</b>	<b>-</b>	<b>15.0</b>
MAY	M	20,128	0	20,128	15,876	0	15,876	4252	0	4252	26.8	#DIV/0!	26.8
	<b>P</b>	<b>139,775</b>	<b>0</b>	<b>139,775</b>	<b>119,903</b>	<b>2</b>	<b>119,901</b>	<b>19,872</b>	<b>-2</b>	<b>19,874</b>	<b>16.6</b>	<b>-100.0</b>	<b>16.6</b>
JUNE	M	22,489	16	22,473	18,183	0	18,183	4,306	16	4,290	23.7	#DIV/0!	23.6
<b>4th Quarter</b>		<b>57,928</b>	<b>16</b>	<b>57,912</b>	<b>48,270</b>	<b>0</b>	<b>48,270</b>	<b>9,658</b>	<b>16</b>	<b>9,642</b>	<b>20.0</b>	<b>#DIV/0!</b>	<b>20.0</b>
<b>Annual</b>		<b>162,264</b>	<b>16</b>	<b>162,248</b>	<b>138,086</b>	<b>2</b>	<b>138,084</b>	<b>24178</b>	<b>14</b>	<b>24,164</b>	<b>17.5</b>	<b>700.0</b>	<b>17.5</b>



# CUSTOMS

(Rs Million)

MONTHS	M/P	Collection											
		FY 2014-15			FY 2013-14			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	17,915	1136	16,779	16,816	531	16,285	1099	605	494	6.5	113.9	3.0
AUGUST	M	22,759	1,083	21,676	17,360	1,358	16,002	5,399	-275	5,674	31.1	-20.3	35.5
	P	<b>40,674</b>	<b>2,219</b>	<b>38,455</b>	<b>34,176</b>	<b>1,889</b>	<b>32,287</b>	<b>6498</b>	<b>330</b>	<b>6168</b>	<b>19.0</b>	<b>17.5</b>	<b>19.1</b>
SEPTEMBER	M	27,128	1060	26,068	20,683	559	20,124	6445	501	5944	31.2	89.6	29.5
<b>1st Quarter</b>		<b>67,802</b>	<b>3,279</b>	<b>64,523</b>	<b>54,859</b>	<b>2,448</b>	<b>52,411</b>	<b>12943</b>	<b>831</b>	<b>12112</b>	<b>23.6</b>	<b>33.9</b>	<b>23.1</b>
OCTOBER	M	22,576	750	21,826	17,621	1,172	16,449	4955	-422	5377	28.1	-36.0	32.7
	P	<b>90,378</b>	<b>4,029</b>	<b>86,349</b>	<b>72,480</b>	<b>3,620</b>	<b>68,860</b>	<b>17898</b>	<b>409</b>	<b>17489</b>	<b>24.7</b>	<b>11.3</b>	<b>25.4</b>
NOVEMBER	M	22,660	733	21,927	19,356	621	18,735	3304	112	3192	17.1	18.0	17.0
	P	<b>113,038</b>	<b>4,762</b>	<b>108,276</b>	<b>91,836</b>	<b>4,241</b>	<b>87,595</b>	<b>21202</b>	<b>521</b>	<b>20681</b>	<b>23.1</b>	<b>12.3</b>	<b>23.6</b>
DECEMBER	M	27,584	563	27,021	23,273	780	22,493	4,311	-217	4,528	18.5	-27.8	20.1
<b>2nd Quarter</b>		<b>72,820</b>	<b>2,046</b>	<b>70,774</b>	<b>60,250</b>	<b>2,573</b>	<b>57,677</b>	<b>12,570</b>	<b>-527</b>	<b>13,097</b>	<b>20.9</b>	<b>-20.5</b>	<b>22.7</b>
<b>Upto 2nd Qtr</b>		<b>140,622</b>	<b>5,325</b>	<b>135,297</b>	<b>115,109</b>	<b>5,021</b>	<b>110,088</b>	<b>25,513</b>	<b>304</b>	<b>25,209</b>	<b>22.2</b>	<b>6.1</b>	<b>22.9</b>
JANUARY	M	24,166	805	23,361	19,848	917	18,931	4,318	-112	4,430	21.8	-12.2	23.4
	P	<b>164,788</b>	<b>6,130</b>	<b>158,658</b>	<b>134,957</b>	<b>5,938</b>	<b>129,019</b>	<b>29,831</b>	<b>192</b>	<b>29,639</b>	<b>22.1</b>	<b>3.2</b>	<b>23.0</b>
FEBRUARY	M	22,996	888	22,108	18,690	815	17,875	4306	73	4,233	23.0	9.0	23.7
	P	<b>187,784</b>	<b>7,018</b>	<b>180,766</b>	<b>153,647</b>	<b>6,753</b>	<b>146,894</b>	<b>34,137</b>	<b>265</b>	<b>33,872</b>	<b>22.2</b>	<b>3.9</b>	<b>23.1</b>
MARCH	M	28,782	618	28,164	23,016	647	22,369	5,766	-29	5,795	25.1	-4.5	25.9
<b>3rd Quarter</b>		<b>75,944</b>	<b>2,311</b>	<b>73,633</b>	<b>61,554</b>	<b>2,379</b>	<b>59,175</b>	<b>14,390</b>	<b>-68</b>	<b>14,458</b>	<b>23.4</b>	<b>-2.9</b>	<b>24.4</b>
<b>Upto 3rd Qtr</b>		<b>216,566</b>	<b>7,636</b>	<b>208,930</b>	<b>176,663</b>	<b>7,400</b>	<b>169,263</b>	<b>39,903</b>	<b>236</b>	<b>39,667</b>	<b>22.6</b>	<b>3.2</b>	<b>23.4</b>
APRIL	M	26,433	566	25,867	18,974	566	18,408	7,459	0	7,459	39.3	0.0	40.5
	P	<b>242,999</b>	<b>8,202</b>	<b>234,797</b>	<b>195,637</b>	<b>7,966</b>	<b>187,671</b>	<b>47,362</b>	<b>236</b>	<b>47,126</b>	<b>24.2</b>	<b>3.0</b>	<b>25.1</b>
MAY	M	30,467	801	29,666	21,723	554	21,169	8744	247	8497	40.3	44.6	40.1
	P	<b>273,466</b>	<b>9,003</b>	<b>264,463</b>	<b>217,360</b>	<b>8,520</b>	<b>208,840</b>	<b>56,106</b>	<b>483</b>	<b>55,623</b>	<b>25.8</b>	<b>5.7</b>	<b>26.6</b>
JUNE	M	41,845	88	41,757	34,182	212	33,970	7,663	-124	7,787	22.4	-58.5	22.9
<b>4th Quarter</b>		<b>98,745</b>	<b>1,455</b>	<b>97,290</b>	<b>74,879</b>	<b>1,332</b>	<b>73,547</b>	<b>23,866</b>	<b>123</b>	<b>23,743</b>	<b>31.9</b>	<b>9.2</b>	<b>32.3</b>
<b>Annual</b>		<b>315,311</b>	<b>9,091</b>	<b>306,220</b>	<b>251,542</b>	<b>8,732</b>	<b>242,810</b>	<b>63769</b>	<b>359</b>	<b>63,410</b>	<b>25.4</b>	<b>4.1</b>	<b>26.1</b>

## Major Revenue Spinners (Direct Taxes)

(Rs. Million)

Revenue Heads	2009-10	Share (%)	2010-11	Share (%)	2011-12	Share (%)	2012-13	Share (%)	2013-14	Share (%)	2014-15	Share (%)
<b>1. Out of Demand</b>	<b>98,529</b>	<b>17</b>	<b>72,182</b>	<b>11.1</b>	<b>129,976</b>	<b>15.7</b>	<b>89,426</b>	<b>11.4</b>	<b>80,582</b>	<b>8.8</b>	<b>115,495</b>	<b>10.5</b>
a) Arrear Demand	19,829	20.1	15,259	21.1	16,529	12.7	9,138	1.2	12,706	1.4	23611	2.1
b) Current Demand	78,700	79.9	56,923	78.9	113,447	87.3	80,288	10.2	67,875	7.4	91884	8.3
<b>2. Voluntary Payments</b>	<b>165,801</b>	<b>28.6</b>	<b>196,065</b>	<b>30.2</b>	<b>237,366</b>	<b>28.6</b>	<b>244,921</b>	<b>31.2</b>	<b>262,598</b>	<b>28.6</b>	<b>287,608</b>	<b>26.0</b>
i) With Return	9,500	5.7	11,852	6	14,968	6.3	14,771	1.9	13,761	1.5	17915	1.6
ii) Advance Tax	156,301	94.3	184,213	94	222,398	93.7	230,150	29.3	248,837	27.1	269693	24.4
<b>3. Total Withholding Taxes</b>	<b>295,249</b>	<b>50.9</b>	<b>357,836</b>	<b>55.1</b>	<b>420,457</b>	<b>50.7</b>	<b>436,088</b>	<b>55.5</b>	<b>571,716</b>	<b>62.2</b>	<b>691180</b>	<b>62.6</b>
1. Contracts	91,656	31	99,319	27.8	104,766	24.9	111,516	14.2	129,901	14.1	176783	16.0
2. Imports	50,253	17	66,399	18.6	85,334	20.3	103,236	13.1	123,808	13.5	147352	13.3
3. Salaries	34,073	11.5	45,581	12.7	57,339	13.6	50,056	6.4	64,552	7.0	79460	7.2
4. Bank interest	19,937	6.8	23,584	6.6	33,824	8	35,339	4.5	40,675	4.4	49785	4.5
5. Telephone/Mobile Phones	23,115	7.8	27,566	7.7	36,921	8.8	27,102	3.4	51,974	5.7	44676	4.0
6. Exports	16,669	5.6	24,061	6.7	23,277	5.5	23,201	3	26,371	2.9	26231	2.4
7. Dividends	9,283	3.1	12,003	3.4	16,986	4	19,191	2.4	24,182	2.6	29399	2.7
8. Electricity bills	15,471	5.2	14,313	4	14,636	3.5	16,026	2	19,758	2.2	27541	2.5
9. Cash withdrawal	12,886	4.4	10,630	3	12,538	3	12,440	1.6	19,063	2.1	23902	2.2
Sub Total (withholding major heads)	<b>273,343</b>	<b>92.6</b>	<b>323,456</b>	<b>90.4</b>	<b>385,621</b>	<b>91.7</b>	<b>398,107</b>	<b>50.6</b>	<b>500,284</b>	<b>54.4</b>	<b>605,129</b>	<b>54.8</b>
Other Withholding	21,906	7.4	34,380	9.6	35,383	8.4	37,982	4.8	71,432	7.8	86051	7.8
<b>4. Misc</b>	<b>119</b>	<b>0</b>	<b>3,018</b>	<b>0.5</b>	<b>24,093</b>	<b>2.9</b>	<b>5,574</b>	<b>0.7</b>	<b>4,016</b>	<b>0.4</b>	<b>9,976</b>	<b>0.9</b>
<b>Gross Income Tax(1+2+3+4)</b>	<b>559,698</b>	<b>96.5</b>	<b>629,101</b>	<b>96.9</b>	<b>811,892</b>	<b>97.8</b>	<b>776,009</b>	<b>98.2</b>	<b>918,912</b>	<b>100.0</b>	<b>1,104,259</b>	<b>100.0</b>
Refunds	54,204		46,678		91,561		53,397		63,711		77,649	
<b>Net Income Tax</b>	<b>505,494</b>		<b>582,423</b>		<b>720,331</b>		<b>722,612</b>		<b>861,899</b>		<b>1,026,610</b>	
<b>Other DT</b>	<b>20,482</b>	<b>3.5</b>	<b>20,027</b>	<b>3.1</b>	<b>18,092</b>	<b>2.2</b>	<b>20,797</b>	<b>1.8</b>	<b>22,103</b>	<b>2.3</b>	<b>24,281</b>	
<b>Gross DT</b>	<b>580,180</b>	<b>100</b>	<b>649,128</b>	<b>100</b>	<b>829,985</b>	<b>100</b>	<b>796,806</b>	<b>100</b>	<b>940,966</b>	<b>100</b>	<b>1,092,900</b>	
Refund DT	54,204		46,678		91,561		53,397		63,711		62,326	
<b>Net DT</b>	<b>525,976</b>		<b>602,450</b>		<b>738,424</b>		<b>743,409</b>		<b>877,255</b>		<b>1,030,574</b>	

## Major Revenue Spinners Sales Tax Domestic (Net)

(Rs. Million)

S.No.	Commodities	2009-10	Share (%)	2010-11	Share (%)	2011-12	Share (%)	2012-13	Share (%)	2013-14	Share (%)	2014-15	Share (%)
1	<b>POL Products</b>	116,167	43.2	153,276	47.2	150,379	39.9	177,582	43.2	230,731	46.0	233,246	43.9
2	<b>Services provided by Telecom.</b>	44,709	16.6	52,658	16.2	49,131	13	18,320	4.5	4395	0.9	0	0.0
3	<b>Natural Gas</b>	17,187	6.4	17,190	5.3	29,240	7.8	36,312	8.8	31,615	6.3	22,832	4.3
4	<b>Services</b>	16,796	6.2	20,655	6.4	17,410	4.6	6,245	1.5	6412	1.3	7,959	1.5
5	<b>Fertilizers</b>	92	0	3,796	1.2	13,197	3.5	15,615	3.8	24,032	4.8	22,513	4.2
6	<b>Sugar</b>	9,377	3.5	7,275	2.2	12,731	3.4	8,307	2	9,189	1.8	10,865	2.0
7	<b>Cigarettes</b>	10,933	4.1	11,527	3.5	12,522	3.3	10,909	2.7	17,672	3.5	20,981	4.0
8	<b>Electrical Energy</b>	5,901	2.2	8,191	2.5	9,841	2.6	8,910	2.2	19,945	4.0	23,751	4.5
9	<b>Aerated Waters / Beverages</b>	6,987	2.6	8,342	2.6	8,432	2.2	10,750	2.6	8,821	1.8	8,847	1.7
10	<b>Cement</b>	3,966.00	1.5	4,862	1.5	8,049	2.1	10,909	2.7	20,106	4.0	23,290	4.4
11	<b>Tea</b>	4,767	1.8	5,671	1.7	1,069	0.3	403	0.1	8,352	1.7	0	0.0
12	<b>Scraps of Iron or Steel (Ship Breaking)</b>	1,942	0.7	2,160	0.7	3,644	1	3,433	0.8	4,805	1.0	0	0.0
13	<b>Motor Cars</b>	2,856	1.1	2,503	0.8	2,394	0.6	3,178	0.8	3,754	0.7	9,284	1.7
14	<b>Auto Parts</b>	2,305	0.9	2,483	0.8	2,310	0.6	2,529	0.6	2,358	0.5	0	0
15	<b>Iron &amp; Steel Products</b>	285	0.1	4,370	1.3	2,585	0.7	1,836	0.4	3,107	0.6	7,743	1.5
	<b>Sub Total</b>	<b>241,680</b>	<b>89.8</b>	<b>304,959</b>	<b>93.9</b>	<b>322,934</b>	<b>85.7</b>	<b>315,238</b>	<b>76.4</b>	<b>395,294</b>	<b>78.9</b>	<b>391,311</b>	<b>73.7</b>
	<b>Other sectors</b>	27,422	10.2	19,750	6.1	53,830	14.3	97,459	23.6	105,758	21.1	139,851	26.3
	<b>Sales Tax (Dom) Net</b>	<b>269,102</b>	<b>100</b>	<b>324,709</b>	<b>100</b>	<b>376,764</b>	<b>100</b>	<b>412,697</b>	<b>100</b>	<b>501,052</b>	<b>100.0</b>	<b>531,162</b>	<b>100.0</b>

### Major Revenue Spinners Sales Tax (Imports)

(Rs in Million)

Ch	Commodities	2009-10	Share (%)	2010-11	Share (%)	2011-12	Share (%)	2012-13	Share (%)	2013-14	Share (%)	2014-15	Share (%)
27	POL Products	99,514	40.2	110,543	35.8	157,278	36.5	156,324	36.3	169,551	3.4	166,014	29.8
15	Edible Oil	18,709	7.6	28,598	9.3	34,898	8.1	32,261	7.5	33,854	6.8	16,639	3.0
87	Vehicles (Non-Railway)	16,089	6.5	19,795	6.4	28,100	6.5	26,793	6.2	26,035	5.6	34,258	6.2
39	Plastic Resins etc.	18,779	7.6	24,575	8	26,102	6.1	20,598	4.8	27,834	5.6	30,737	5.5
84	Machinery & Mechanical Appliances	8,137	3.3	12,640	4.1	22,638	5.3	19,533	4.5	26,096	5.3	38,039	6.8
72	Iron and Steel	17,541	7.1	19,010	6.2	21,809	5.1	21,745	5.1	27,595	5.6	41,949	7.5
31	Fertilizers	11	0	1,769	0.6	18,900	4.4	10,554	2.5	12,842	2.6	13,677	2.5
85	Electrical Machinery	6,506	2.6	9,664	3.1	14,099	3.3	14,515	3.4	18,769	1.3	35,385	6.4
29	Organic Chemicals	6,778	2.7	8,374	2.7	9,582	2.2	9,964	2.3	13,300	2.7	13,030	2.3
12	Oil Seeds and Oleaginous Fruit etc	6,419	2.6	6,437	2.1	8,858	2.1	6,212	1.4	5,606	1.1	12,722	2.3
48	Paper & Paperboard	4,909	2	7,964	2.6	7,377	1.7	5,879	1.4	7,367	1.5	8,968	1.6
28	Organic/Inorganic Chemicals	1,598	0.6	2,204	0.7	6,470	1.5	6,932	1.6	6,473	1.3	7,951	1.4
38	Misc Chemical Products	3,539	1.4	5,369	1.7	6,436	1.5	6,501	1.5	9,008	1.8	10,235	1.8
40	Rubber Products	3,303	1.3	5,397	1.7	6,102	1.4	5,716	1.3	7,589	1.5	8,256	1.5
9	Tea & Coffee	4,465	1.8	5,879	1.9	5,654	1.3	3,744	0.9	6,757	1.4	7,293	1.3
	<b>Sub Total</b>	<b>216,297</b>	<b>87.5</b>	<b>268,217</b>	<b>86.9</b>	<b>374,303</b>	<b>87</b>	<b>347,271</b>	<b>80.7</b>	<b>398,676</b>	<b>47.6</b>	<b>445,153</b>	<b>80.0</b>
	<b>Others</b>	<b>30,976</b>	<b>12.5</b>	<b>40,477</b>	<b>13.1</b>	<b>56,103</b>	<b>13</b>	<b>82,571</b>	<b>19.2</b>	<b>259,772</b>	<b>52.4</b>	<b>111,532</b>	<b>20.0</b>
	<b>Gross</b>	<b>247,273</b>	<b>100</b>	<b>308,694</b>	<b>100</b>	<b>430,406</b>	<b>100</b>	<b>429,842</b>	<b>100</b>	<b>495,351</b>	<b>100</b>	<b>556,685</b>	<b>100.0</b>
	<b>Refund/Rebate</b>	<b>26</b>		<b>46</b>		<b>8</b>		<b>11</b>		<b>21</b>		<b>57</b>	
	<b>Net</b>	<b>247,247</b>		<b>308,648</b>		<b>430,399</b>		<b>429,831</b>		<b>495,330</b>		<b>556,628</b>	

### Major Revenue Spinners (Federal Excise Duty)

(Rs. Million)

S.No.	Commodities	2009-10	Share (%)	2010-11	Share (%)	2011-12	Share (%)	2012-13	Share (%)	2013-14	Share (%)	2014-15	Share (%)
1	Cigarettes	44,748	35.9	47,070	34.3	53,492	43.6	62,010	51.8	72,089	51.8	82,459	50.8
2	Natural Gas	6,205	5	11,656	8.5	12,032	9.8	11,588	9.7	11,548	8.7	11,526	7.1
3	Cement	15,764	12.6	15,469	11.3	12,686	10.3	10,929	9.1	11,211	8.1	12,082	7.4
4	Services	16,062	12.9	11,056	8	10,425	8.5	13,286	11.1	20,031	14.4		0.0
5	Beverages	11,374	9.1	9,148	6.7	7,920	6.5	9,121	7.6	12,518	9	13,342	8.2
6	POL Products	4,799	3.8	5,110	3.7	5,839	4.8	177	0.1	104	0	85	0.1
7	1% Special Excise Duty	16,084	12.9	24,614	17.9	4,440	3.6	-	-	-	0	-	
	<b>Sub- Total</b>	<b>115,036</b>	<b>92.2</b>	<b>124,123</b>	<b>90.4</b>	<b>106,834</b>	<b>87.1</b>	<b>107,111</b>	<b>89.6</b>	<b>127,501</b>	<b>92</b>	<b>119,494</b>	<b>73.6</b>
	<b>All Other</b>	<b>9,773</b>	<b>7.8</b>	<b>13,233</b>	<b>9.6</b>	<b>15,869</b>	<b>12.9</b>	<b>12,491</b>	<b>10.4</b>	<b>11,109</b>	<b>8</b>	<b>42,770</b>	<b>26.4</b>
	<b>Gross</b>	<b>124,809</b>	<b>100</b>	<b>137,356</b>	<b>100</b>	<b>122,703</b>	<b>100</b>	<b>121,117</b>	<b>100</b>	<b>138,086</b>	<b>100</b>	<b>162,264</b>	<b>100.0</b>
	<b>Refund</b>	<b>25</b>		<b>3</b>		<b>239</b>		<b>153</b>		<b>2</b>		<b>16</b>	
	<b>Net</b>	<b>124,784</b>		<b>137,353</b>		<b>122,464</b>		<b>120,964</b>		<b>138,084</b>		<b>162,248</b>	

### Major Revenue Spinners (Customs Duties)

(Rs. Million)

S.No	Ch	Commodities	2009-10	Share (%)	2010-11	Share (%)	2011-12	Share (%)	2012-13	Share (%)	2013-14	Share (%)	2014-15	Share (%)
1	87	Vehicles	25,234	15.2	28,097	14.5	43,090	19.1	42,306	17	36,314	14.4	49,409	15.7
2	27	POL Products	19,021	11.5	21,402	11.1	17,554	7.8	20,399	8.2	16,761	6.7	24,413	7.7
3	15	Edible Oil	15,512	9.3	17,263	8.9	18,417	8.2	20,247	8.1	20,659	8.2	21,183	6.7
4	84	Mechanical Appliances	10,468	6.3	10,929	5.7	11,606	5.1	12,363	5	13,742	5.5	20,289	6.4
5	85	Electrical Machinery	9,443	5.7	9,528	4.9	9,928	4.4	10,396	4.2	11,326	4.5	22,584	7.2
6	39	Plastic Resins etc.	7,219	4.3	8,832	4.6	8,807	3.9	8,821	3.5	11,056	4.4	13,198	4.2
7	72	Iron and Steel	8,370	5	7,574	3.9	7,813	3.5	7,057	2.8	5,820	2.3	10,713	3.4
8	48	Paper & Paperboard	4,860	2.9	7,277	3.8	6,574	2.9	5,173	2.1	5,900	2.3	8,161	2.6
9	54	Textile Materials	2,331	1.4	4,453	2.3	4,289	1.9	3,396	1.4	4,826	1.9	5,564	1.8
10	29	Organic Chemicals	3,794	2.3	3,923	2	3,873	1.7	3,917	1.6	4,337	1.7	5,852	1.9
11	9	Tea & Coffee	2,736	1.6	3,542	1.8	3,548	1.6	3,731	1.5	3,714	1.5	4,203	1.3
12	55	Staple Fibres	1,742	1	3,213	1.7	3,328	1.5	3,127	1.3	3,948	1.6	6,024	1.9
13	4	Dairy Produce, Eggs,	1,371	0.8	2,769	1.4	2,479	1.1	2,235	0.9	2879	1.1	5372	1.7
14	32	Dyes and Paints	2,418	1.5	2,681	1.4	2,538	1.1	2,671	1.1	3,611	1.4	4,077	1.3
15	69	Ceramic Products	1,899	1.1	2,024	1	2,414	1.1	2,223	0.9	3,430	1.4	4,676	1.5
<b>Sub Total</b>			<b>116,418</b>	<b>70.1</b>	<b>133,507</b>	<b>69</b>	<b>146,258</b>	<b>64.9</b>	<b>148,062</b>	<b>59.3</b>	<b>148,323</b>	<b>59.0</b>	<b>205,718</b>	<b>65.2</b>
<b>Others</b>			<b>49,637</b>	<b>29.9</b>	<b>59,873</b>	<b>31</b>	<b>79,102</b>	<b>35.1</b>	<b>101,759</b>	<b>40.7</b>	<b>103,219</b>	<b>41.0</b>	<b>109,593</b>	<b>34.8</b>
<b>Gross</b>			<b>166,056</b>	<b>100</b>	<b>193,380</b>	<b>100</b>	<b>225,360</b>	<b>100</b>	<b>249,821</b>	<b>100</b>	<b>251,542</b>	<b>100.0</b>	<b>315,311</b>	<b>100.0</b>
<b>Refund/rebate</b>			<b>5,783</b>		<b>8,527</b>		<b>8,454</b>		<b>10,362</b>		<b>8,732</b>		<b>9,091</b>	
<b>Net</b>			<b>160,273</b>		<b>184,853</b>		<b>216,906</b>		<b>239,459</b>		<b>242,810</b>		<b>306,220</b>	

**Month-wise Net Collection**  
**ALL TAXES**

(Rs. Million)

<b>MONTHS</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
JULY	23,357	30,675	34,601	46,178	50,941	72,463	74,680	77,148	112,276	106,876	124,257	124,260
AUGUST	30,128	34,188	44,924	46,333	60,139	78,815	86,189	99,940	120,506	123,359	147,221	178,926
SEPTEMBER	40,577	60,846	72,531	91,426	94,056	110,813	102,990	116,407	148,023	180,774	203,878	234,697
OCTOBER	41,988	40,922	49,175	53,313	66,388	92,182	107,957	103,547	126,408	135,134	153,326	182,864
NOVEMBER	33,755	38,490	47,553	59,026	68,543	74,809	87,859	103,032	131,848	139,709	171,194	180,905
DECEMBER	60,623	57,369	75,125	114,236	95,009	124,752	122,503	161,580	201,676	203,125	231,540	270,285
JANUARY	43,746	41,252	45,921	52,160	77,542	76,629	112,487	108,413	136,003	132,686	165,917	173,395
FEBRUARY	39,263	37,241	49,482	52,426	72,766	77,524	96,744	105,910	133,388	140,266	163,248	192,731
MARCH	39,958	60,288	70,510	81,899	94,545	107,123	118,190	144,172	170,269	190,357	214,118	237,070
APRIL	43,854	49,841	57,157	59,485	83,663	85,824	116,948	129,686	145,795	153,197	170,220	198,511
MAY	43,282	49,432	63,590	65,774	92,611	94,870	110,260	159,623	181,764	173,269	208,186	234,511
JUNE	80,312	89,843	102,873	124,980	151,889	165,346	190,575	248,556	274,737	267,608	301,426	381,823
<b>Total</b>	<b>520,843</b>	<b>590,387</b>	<b>713,442</b>	<b>847,236</b>	<b>1,008,092</b>	<b>1,161,150</b>	<b>1,327,382</b>	<b>1,558,014</b>	<b>1,882,693</b>	<b>1,946,360</b>	<b>2,254,531</b>	<b>2,589,978</b>

## DIRECT TAXES

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
JULY	6,174	6,215	7,620	10,086	14,110	18,469	17,470	18,102	28,966	21,854	30,745	34,378
AUGUST	6,777	6,656	9,015	11,110	15,007	22,154	26,421	26,006	32,069	32,358	44,574	51,036
SEPTEMBER	12,627	28,863	31,551	45,280	48,415	47,612	41,455	51,610	63,507	84,546	86,410	104,280
OCTOBER	12,300	6,754	11,105	16,066	17,161	25,573	43,641	34,218	39,659	45,304	50,466	66,913
NOVEMBER	8,500	7,376	10,163	13,925	18,720	22,920	26,896	32,668	45,421	48,440	58,790	65,095
DECEMBER	23,618	22,523	34,860	76,232	51,182	73,608	55,518	78,273	102,945	105,022	110,998	137,225
JANUARY	12,200	9,067	10,070	12,457	27,071	24,999	45,677	36,860	41,580	40,161	56,918	65,749
FEBRUARY	10,180	8,870	10,519	13,780	25,018	23,649	35,230	37,206	51,235	48,743	61,151	74,623
MARCH	12,043	23,149	27,793	38,865	40,955	48,596	50,039	66,674	73,279	78,649	98,777	102,219
APRIL	14,300	13,472	14,888	15,080	26,915	25,361	45,965	49,635	50,238	48,461	59,235	74,410
MAY	14,640	13,464	14,363	19,825	28,211	32,317	36,679	46,995	72,121	60,982	77,798	79,968
JUNE	31,720	36,963	43,041	61,031	75,097	78,290	100,986	124,204	137,404	128,889	141,393	177,824
<b>Total</b>	<b>165,079</b>	<b>183,372</b>	<b>224,988</b>	<b>333,737</b>	<b>387,862</b>	<b>443,548</b>	<b>525,977</b>	<b>602,451</b>	<b>738,424</b>	<b>743,409</b>	<b>887,255</b>	<b>1,033,720</b>



**INDIRECT TAXES**

(Rs. Million)

<b>MONTHS</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
JULY	17,183	24,460	26,981	36,092	36,831	53,994	57,210	59,046	83,310	85,022	93,512	89,882
AUGUST	23,351	27,532	35,909	35,223	45,132	56,661	59,768	73,934	88,437	91,001	102,647	127,890
SEPTEMBER	27,950	31,983	40,980	46,146	45,641	63,201	61,535	64,797	84,516	96,228	117,468	130,417
OCTOBER	29,688	34,168	38,070	37,247	49,227	66,609	64,316	69,329	86,749	89,830	102,860	115,951
NOVEMBER	25,255	31,114	37,390	45,101	49,823	51,889	60,963	70,364	86,427	91,269	112,404	115,810
DECEMBER	37,005	34,846	40,265	38,004	43,827	51,144	66,985	83,307	98,731	98,103	120,542	133,060
JANUARY	31,546	32,185	35,851	39,703	50,471	51,630	66,810	71,553	94,423	92,525	108,999	107,646
FEBRUARY	29,083	28,371	38,963	38,646	47,748	53,875	61,514	68,704	82,153	91,523	102,097	118,108
MARCH	27,915	37,139	42,717	43,034	53,590	58,527	68,151	77,498	96,990	111,708	115,341	134,851
APRIL	29,554	36,369	42,269	44,405	56,748	60,463	70,983	80,051	95,557	104,736	110,985	124,101
MAY	28,642	35,968	49,227	45,949	64,400	62,553	73,581	112,628	109,643	112,287	130,388	154,543
JUNE	48,592	52,880	59,832	63,949	76,792	87,056	89,589	124,352	137,333	138,719	160,033	203,999
<b>Total</b>	<b>355,764</b>	<b>407,015</b>	<b>488,454</b>	<b>513,499</b>	<b>620,230</b>	<b>717,602</b>	<b>801,405</b>	<b>955,563</b>	<b>1,144,269</b>	<b>1,202,951</b>	<b>1,377,276</b>	<b>1,556,258</b>

**SALES TAX (TOTAL)**

(Rs. Million)

<b>MONTHS</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
JULY	10,253	14,787	15,740	24,024	26,234	33,471	38,431	40,800	61,674	63,873	70,113	69,416
AUGUST	14,771	16,101	22,779	20,915	28,847	36,624	39,045	51,568	64,395	64,699	77,732	96,296
SEPTEMBER	16,573	19,462	24,466	30,646	27,671	40,137	39,582	41,333	59,248	68,915	87,991	92,494
OCTOBER	18,893	19,715	23,576	21,974	31,506	42,345	42,131	46,784	63,726	61,286	75,954	79,633
NOVEMBER	16,656	19,319	23,547	28,130	29,740	33,597	39,849	46,207	61,006	64,403	83,171	82,925
DECEMBER	23,596	19,967	22,631	20,548	25,318	31,006	43,834	55,911	70,957	68,980	86,723	92,993
JANUARY	19,690	19,250	22,188	24,786	29,907	32,865	44,986	46,579	65,578	66,202	80,169	72,663
FEBRUARY	19,591	16,571	23,591	23,716	28,838	35,395	41,166	44,994	57,066	65,072	73,755	82,843
MARCH	15,665	20,207	23,885	24,076	30,552	35,699	42,134	48,495	64,734	72,557	81,185	91,086
APRIL	17,324	21,432	26,144	26,977	35,041	38,073	46,159	52,300	66,865	73,374	78,366	82,923
MAY	17,705	20,943	30,546	27,425	39,441	40,163	47,916	78,681	75,734	78,951	93,343	104,749
JUNE	28,450	30,783	35,705	36,179	44,335	52,369	51,115	79,705	93,916	94,216	113,608	139,769
<b>Total</b>	<b>219,167</b>	<b>238,537</b>	<b>294,798</b>	<b>309,396</b>	<b>377,430</b>	<b>451,744</b>	<b>516,348</b>	<b>633,357</b>	<b>804,899</b>	<b>842,528</b>	<b>1,002,110</b>	<b>1,087,790</b>

**SALES TAX (IMPORTS)**

(Rs. Million)

<b>MONTHS</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
JULY	8,192	10,614	11,082	15,109	15,298	17,873	17,077	20,667	37,310	36,706	37,916	38,304
AUGUST	9,597	11,272	13,587	14,849	15,993	17,453	18,084	22,820	34,149	37,022	40,148	51,686
SEPTEMBER	9,471	11,287	14,356	14,783	16,262	20,410	16,959	20,470	32,663	38,124	43,592	52,198
OCTOBER	10,918	11,349	14,264	11,429	17,530	22,322	21,124	25,136	33,833	31,793	40,597	45,218
NOVEMBER	8,552	11,812	13,116	16,367	17,845	14,220	16,633	22,197	34,902	33,597	44,263	43,361
DECEMBER	12,397	13,005	14,343	12,775	12,142	11,454	19,400	30,761	38,695	32,503	40,164	43,999
JANUARY	11,759	11,573	12,260	12,702	17,403	14,758	23,078	25,610	36,330	34,390	41,782	38,850
FEBRUARY	9,262	11,055	13,091	13,620	13,545	14,525	17,029	20,816	31,323	31,665	35,702	42,565
MARCH	11,234	14,026	15,008	14,098	15,689	14,263	23,513	23,503	33,695	36,516	35,615	44,499
APRIL	11,686	12,547	13,755	15,466	16,256	17,312	23,044	25,337	37,486	36,961	41,497	46,661
MAY	10,387	12,943	17,156	16,561	19,366	17,316	25,942	38,311	38,814	41,038	47,162	53,878
JUNE	12,420	13,362	19,427	18,150	18,705	21,809	25,363	33,020	41,198	39,516	46,892	55,409
<b>Total</b>	<b>125,875</b>	<b>144,845</b>	<b>171,445</b>	<b>175,909</b>	<b>196,034</b>	<b>203,715</b>	<b>247,246</b>	<b>308,648</b>	<b>430,398</b>	<b>429,831</b>	<b>495,330</b>	<b>556,628</b>

**SALES TAX (DOMESTIC)**

(Rs. Million)

<b>MONTHS</b>	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	<b>2013-14</b>	<b>2014-15</b>
JULY	2,061	4,173	4,658	8,915	10,936	15,598	21,354	20,133	24,364	27,167	32,197	31,112
AUGUST	5,174	4,829	9,192	6,066	12,854	19,171	20,961	28,748	30,246	27,677	37,584	44,610
SEPTEMBER	7,102	8,175	10,110	15,863	11,409	19,727	22,623	20,863	26,585	30,791	44,399	40,296
OCTOBER	7,975	8,366	9,312	10,545	13,976	20,023	21,007	21,648	29,893	29,493	35,357	34,415
NOVEMBER	8,104	7,507	10,431	11,763	11,895	19,377	23,216	24,010	26,104	30,806	38,908	39,564
DECEMBER	11,199	6,962	8,288	7,773	13,176	19,552	24,434	25,150	32,262	36,477	46,559	48,994
JANUARY	7,931	7,677	9,928	12,084	12,504	18,107	21,908	20,969	29,248	31,812	38,387	33,813
FEBRUARY	10,329	5,516	10,500	10,096	15,293	20,870	24,137	24,178	25,743	33,407	38,053	40,278
MARCH	4,431	6,181	8,877	9,978	14,863	21,436	18,621	24,992	31,039	36,041	45,570	46,587
APRIL	5,638	8,885	12,389	11,511	18,785	20,761	23,115	26,963	29,379	36,413	36,869	36,262
MAY	7,318	8,000	13,390	10,864	20,075	22,847	21,974	40,370	36,920	37,913	46,181	50,871
JUNE	16,030	17,421	16,278	18,029	25,630	30,560	25,752	46,685	52,718	54,700	60,988	84,360
<b>Total</b>	<b>93,292</b>	<b>93,692</b>	<b>123,353</b>	<b>133,487</b>	<b>181,396</b>	<b>248,029</b>	<b>269,102</b>	<b>324,709</b>	<b>374,501</b>	<b>412,697</b>	<b>501,052</b>	<b>531,162</b>

**FEDERAL EXCISE**

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
JULY	1,997	3,128	2,858	3,992	1,859	8,187	9,313	7,293	9,668	6,089	7,114	3,687
AUGUST	3,206	3,855	4,061	4,597	6,555	8,940	9,589	10,322	9,867	8,541	8,913	9,918
SEPTEMBER	3,796	4,247	5,320	5,397	7,462	8,334	9,488	9,296	8,900	7,832	9,353	11,855
OCTOBER	3,872	4,274	4,641	5,471	7,548	10,604	9,585	10,242	8,507	11,588	10,457	14,492
NOVEMBER	3,004	3,778	4,116	5,519	8,304	8,549	10,023	10,779	9,596	8,974	10,498	10,958
DECEMBER	3,556	4,276	4,364	5,857	7,793	8,944	8,658	10,215	6,913	8,894	11,326	13,046
JANUARY	3,627	4,221	4,141	5,321	6,785	8,095	9,076	10,564	11,640	8,919	9,899	11,622
FEBRUARY	3,212	3,737	4,882	5,588	7,711	9,009	8,944	9,761	8,453	9,899	10,467	13,157
MARCH	4,173	4,815	5,263	5,979	7,782	10,338	9,732	10,616	11,261	10,082	11,787	15,601
APRIL	4,853	5,276	5,705	7,015	8,770	10,592	10,775	13,088	10,752	10,404	14,211	15,311
MAY	4,334	5,445	6,187	7,318	10,013	10,973	11,658	16,246	13,392	12,470	15,876	20,128
JUNE	5,922	6,052	3,734	9,750	11,555	14,890	17,943	18,931	13,515	17,272	18,183	22,473
<b>Total</b>	<b>45,552</b>	<b>53,104</b>	<b>55,272</b>	<b>71,804</b>	<b>92,137</b>	<b>117,455</b>	<b>124,784</b>	<b>137,353</b>	<b>122,464</b>	<b>120,964</b>	<b>138,084</b>	<b>162,248</b>

## CUSTOMS

(Rs. Million)

MONTHS	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
JULY	4,933	6,545	8,383	8,076	8,738	12,336	9,466	10,953	11,968	15,060	16,285	16,779
AUGUST	5,374	7,576	9,069	9,711	9,730	11,097	11,134	12,044	14,175	17,761	16,002	21,676
SEPTEMBER	7,581	8,274	11,194	10,103	10,508	14,730	12,465	14,168	16,368	19,481	20,124	26,068
OCTOBER	6,923	10,179	9,853	9,802	10,173	13,660	12,600	12,303	14,516	16,956	16,449	21,826
NOVEMBER	5,595	8,017	9,727	11,452	11,779	9,743	11,091	13,378	15,825	17,892	18,735	21,927
DECEMBER	9,853	10,603	13,270	11,599	10,716	11,194	14,493	17,181	20,861	20,229	22,493	27,021
JANUARY	8,229	8,714	9,522	9,596	13,779	10,670	12,748	14,410	17,205	17,404	18,931	23,361
FEBRUARY	6,280	8,063	10,490	9,342	11,199	9,471	11,404	13,949	16,634	16,552	17,875	22,108
MARCH	8,077	12,117	13,569	12,979	15,256	12,490	16,285	18,387	20,995	29,069	22,369	28,164
APRIL	7,377	9,661	10,420	10,413	12,937	11,798	14,049	14,663	17,940	20,958	18,408	25,867
MAY	6,603	9,580	12,494	11,206	14,946	11,417	14,007	17,701	20,517	20,867	21,169	29,666
JUNE	14,220	16,045	20,393	18,020	20,902	19,797	20,531	25,716	29,902	27,231	33,970	41,757
<b>Total</b>	<b>91,045</b>	<b>115,374</b>	<b>138,384</b>	<b>132,299</b>	<b>150,663</b>	<b>148,403</b>	<b>160,273</b>	<b>184,853</b>	<b>216,906</b>	<b>239,459</b>	<b>242,810</b>	<b>306,220</b>